

United States General Accounting Office

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GAO

History Program

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January 1992

# Policy Guidance 1963-1986

Interview With  
Donald J. Horan,  
Eugene L. Pahl,  
and Allen R. Voss



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# Preface

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The History Program of GAO uses oral history interviews to supplement documentary and other original sources of information on GAO's past. These interviews help provide additional facts and varying perspectives on important past events. Transcripts of the interviews, as well as the audiotapes and videotapes, become important historical documents themselves and are used in preparation of written histories of GAO, in staff training, and for other purposes.

Although the transcripts are edited versions of the original recordings, GAO tries to preserve the flavor of the spoken word. The transcripts reflect the recollections, the impressions, and the opinions of the persons being interviewed. Like all historical sources, they need to be analyzed in terms of their origins and corroborated by other sources of information. The transcripts in themselves should not necessarily be considered definitive in their treatment of the subjects covered.

The Comptroller General first established a separate policy office as part of a GAO-wide reorganization in 1956. The Office of Policy is the focal point for developing, promulgating, and interpreting GAO's auditing and reporting policies. It provides advice and assistance to the Comptroller General, management, and staff in applying GAO's audit and evaluation policies.

Donald J. Horan, Eugene L. Pahl, and Allen R. Voss served on the Policy staff for several years. Mr. Voss and subsequently Mr. Horan went on to assume the directorship of the Office of Policy. The interview, conducted on May 14, 1991, covered GAO's policy activities during most of a 23-year period from 1963 to 1986, highlighting the bases for developing and revising GAO policies over the years.

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

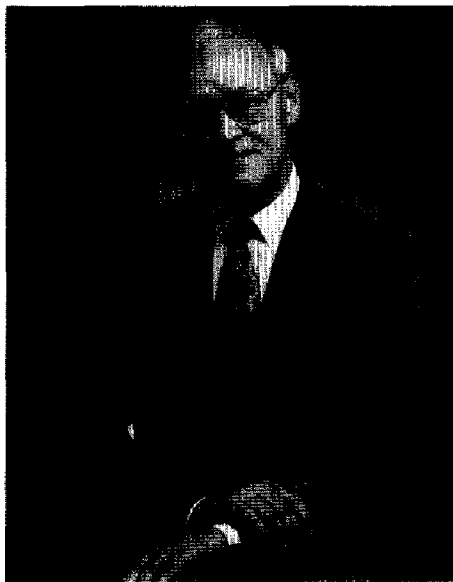


Werner Grosshans  
Assistant Comptroller General  
for Policy

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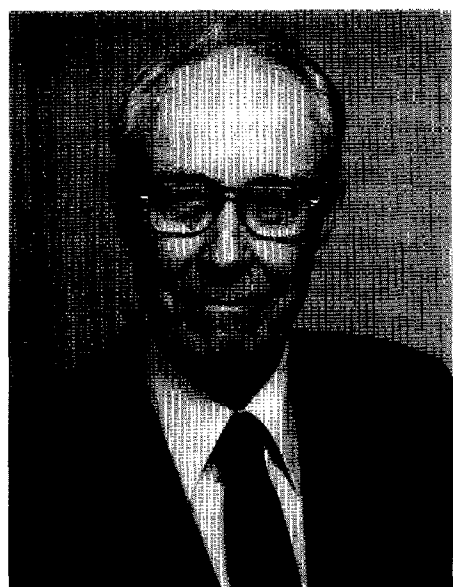
# Biographical Information

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Donald J. Horan

Mr. Horan has been the Assistant Comptroller General for Planning and Reporting since 1986. He joined GAO in 1955 and held positions of increasing responsibility in GAO's New York Regional Office before transferring to the Office of Policy and Special Studies in Washington in 1965. He served as an Assistant Director in the Procurement and Systems Acquisition Division from 1972 to 1974, when he was designated as Director, Office of Policy. In 1978, he became the Deputy Director, Logistics and Communications Division, and in 1981, he was designated Director, Procurement, Logistics, and Readiness Division. In 1983, he again became the Director of the Office of Policy.

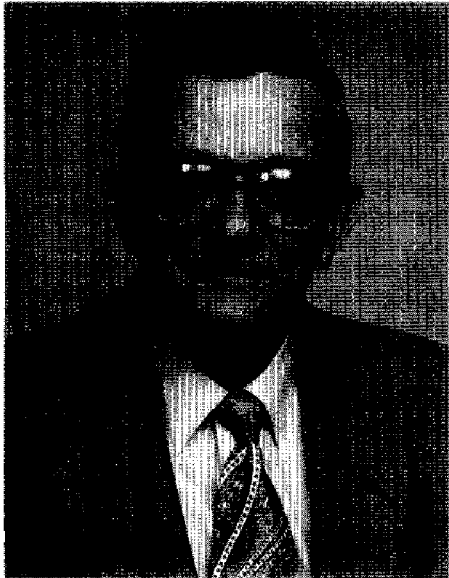


Eugene L. Pahl

Mr. Pahl joined GAO in 1950 and had varied audit experience at the Atomic Energy Commission; the Departments of Agriculture, the Treasury, and the Interior; the Central Intelligence Agency; and other agencies. In 1966, he became an Assistant Director of the Civil Division, and in 1971, he transferred to the policy staff of the Office of Policy and Program Planning. He retired in June 1975 after 33 years of federal service.

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**Biographical Information**



Mr. Voss joined GAO in 1958 and was assigned to its Civil Accounting and Auditing Division until 1963. He then transferred to the Accounting and Auditing Policy staff and served, except for a 2-year period in charge of audits at the Department of the Interior and the Environmental Protection Agency, in increasingly higher policy positions. He became the Director, Office of Policy, in 1972. Mr. Voss served as GAO's Regional Manager in Philadelphia from 1974 to 1978, when he was designated Director of the General Government Division. He left GAO in 1980 and became the Assistant Public Printer of the United States. He retired in 1982.

Allen R. Voss

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# Interviewers

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## Werner Grosshans

Werner Grosshans is the Assistant Comptroller General for Policy. He began his diversified career as a government auditor in 1958 in GAO's San Francisco Regional Office and held positions of increased responsibility, including Assistant Regional Manager in 1967. In July 1970, he transferred to the U.S. Postal Service as Assistant Regional Chief Inspector for Audits. In this position, he was responsible for the audits in the 13 western states. In October 1972, he returned to GAO to the Logistics and Communications Division. In 1980, he was appointed Deputy Director of the Procurement, Logistics, and Readiness Division, and in 1983, he was appointed Director of Planning in the newly created National Security and International Affairs Division. In 1985, he became Director of the Office of Program Planning, where he remained until 1986, when he assumed responsibility for GAO's Office of Policy.

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## Henry Eschwege

Henry Eschwege retired in March 1986 after almost 30 years of service in GAO under three Comptrollers General. He held increasing responsibilities in the former Civil Division and became the Director of GAO's Resources and Economic Development Division upon its creation in 1972. He remained the Director after the Division was renamed the Community and Economic Development Division. In 1982, he was appointed Assistant Comptroller General for Planning and Reporting.

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## Roger R. Trask

Roger R. Trask became Chief Historian of GAO in July 1987. After receiving his Ph.D. in history from the Pennsylvania State University, he taught between 1959 and 1980 at several colleges and universities, including Macalester College and the University of South Florida; at both of these institutions, he served as Chairman of the Department of History. He is the author or the editor of numerous books and articles, mainly in the foreign policy and defense areas. He began his career in the federal government as Chief Historian of the U.S. Nuclear Regulatory Commission (1977-1978). In September 1980, he became the Deputy Historian in the Historical Office, Office of the Secretary of Defense, where he remained until his appointment in GAO.





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**Abbreviations**

AAPS	Accounting and Auditing Policy Staff
ADP	automatic data processing
AEC	Atomic Energy Commission
CG	Comptroller General
CIA	Central Intelligence Agency
CPA	certified public accountant
DSA	Defense Supply Agency
EMD	Energy and Minerals Division
EPA	Environmental Protection Agency
FGMSD	Financial and General Management Studies Division
FOD	Field Operations Division
GAO	General Accounting Office
GGD	General Government Division
GSA	General Services Administration
NASA	National Aeronautics and Space Administration
OCR	Office of Congressional Relations
OFE	Office of Federal Elections
OIE	Office of Internal Evaluation
OIR	Office of Internal Review
PAQRS	Post Assignment Quality Review System
PDR	planning, doing, and reviewing
P&R	Planning and Reporting
TI	Training Institute



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# Interview With Donald J. Horan, Eugene Pahl, and Allen R. Voss, May 14, 1991

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## Introduction

Mr. Eschwege

Good morning, and welcome back to the two of you who came here this morning from out of town—Al Voss, who came from Virginia, and Gene Pahl, who came all the way from Florida. We're glad to have you back at GAO. Joining us also is Don Horan, GAO's Assistant Comptroller General for Planning and Reporting [P&R], who is right here in this building. I'm sure he has a lot to contribute to the topic of our discussion this morning, which involves an oral history of GAO's policy formulation over the years.

This is Tuesday, May 14, 1991. You picked a very nice and warm day.

On my left, as you know, is Werner Grosshans, the Assistant Comptroller General for Policy, and to his left is Dr. Roger Trask, Chief Historian of the General Accounting Office. I'm Henry Eschwege, formerly of the General Accounting Office.

During its first 35 years, GAO did not really have a separate policy staff as far as I could determine. But I'm sure policy was made in GAO from 1921 on, except I'd venture to guess that the function was less complex than it was in later years. And presumably the policy was made at the very top by the Comptroller General [CG], the Assistant Comptroller General, and their assistants.

With the increase in professionalism in GAO, starting with Comptroller General Lindsay C. Warren, there arose a need to formalize the policy development in GAO. In 1956, Comptroller General Joseph Campbell established for the first time the Accounting and Auditing Policy Staff [AAPS] as part of a reorganization of the General Accounting Office.

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## Overview of GAO Careers

The first thing we'd like you gentlemen to do, starting with Don, is to briefly give us a little biographical sketch of why and how you came to GAO and describe your activities in the policy area since then.

Mr. Horan

Thank you, Henry. It's a bit strange to be part of history before I've left the organization.

Mr. Eschwege

We're trying to tell you something. [Laughter]

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Mr. Horan

I joined GAO right out of college in 1955 in the New York Regional Office. I spent my first 5 years doing all kinds of auditing work in the New York Regional Office. Then I moved to a GAO suboffice in Syracuse, New York, and spent 5 years there. Dave Sorando was in charge of that office.

After about 5 years, the suboffice was being closed down because the work had dried up, and so I started looking for a new place to work. I didn't care to go back to the New York area, so I talked with John Thornton [Director, Field Operations Division (FOD)] about some assignment in Washington. At the time that I came in to talk to him, John suggested that I go down and speak with Bob Rasor, who was the Associate Director of the Accounting and Auditing Policy Staff; this was in 1965.

I knew very little, actually, about the Office of Policy. Of course, I had read the Comprehensive Audit Manual faithfully and knew that somebody down there must have struggled hard with it. I also heard horror stories about the report review staff in the Office of Policy and about how tough it was to get reports through, but I knew very little about the organization. Bob Rasor stated that it would be a good developmental experience for me and would give me a chance to size up what else was going on in headquarters before I made a more permanent career move. So I joined the Office of Policy as a report reviewer in 1965 and ended up staying there for about 7 years, until 1972.

In 1972, I was assigned to the Procurement and Systems Acquisition Division, working for Jim Hammond as an Assistant Director. I spent about 2 years doing that, and then the call came that the Office of Policy wanted me to rejoin it as Acting Director, I believe. Anyway, I spent another 4 years in the Office of Policy, ending up as its Director. In 1978, I became the Deputy Director of the Logistics and Communications Division.

After a reorganization, we ended up creating the Procurement, Logistics, and Readiness Division, and I was named Director of that Division and spent a few years as Director. Following another reorganization after Mr. Bowsher got here, I came back in 1983 to the Office of Policy to head it up as the Director and spent 3 more years there before taking the job in 1986 of the illustrious Henry Eschwege as he retired. That's about the way it went for me.

Mr. Eschwege

I know I did you a favor when I retired; it allowed you to make a change after you had spent all that time in Policy. Thank you.

Mr. Voss

My name is Al Voss. I came to GAO in 1958 as an auditor, grade 7, and I spent 5 years in what was known then as the Civil Division. I wasn't told this, but I understand that the Director of the Civil Division, A. T. Samuelson, had concluded in 1963 that it would be good for my career if I went to Policy. At that time, it was called AAPS. We in the operating division always had a little fear of the Policy staff. Number one, you didn't get promoted, so I didn't like that too well, and number two, you were always in a confrontational stage with the operating people over report reviews. But I didn't have much of a choice, because Mr. Samuelson insisted that I go, and I understand the choice for filling the position was between me and Greg Ahart at that time, and Greg conveniently went away for 2 weeks on a little trip, so he was not available.

But I'll be frank with you. I did go in 1963 as a report reviewer, and I stayed there until 1968. I really found those 5 years to be one of the best periods of my GAO career, from a training standpoint and from a standpoint of understanding what GAO was about on the Defense Division side, the Civil Division side, and the International Division side. My immediate boss was Bob Rasor, who I thought was an outstanding person. He provided great training and exhibited great compassion and great understanding. He was tough on reports, but he was completely dedicated to GAO. I learned a lot in those 5 years.

I progressed up to Assistant Director of Policy, and in 1968, I was told that I was going back to the Civil Division. I too thought it was time to get back into operations. I went to the Interior group of the Civil Division as the Associate Director, and at that time, a little agency, initially not well-known, EPA [Environmental Protection Agency] came into being. It was also part of my audit responsibility. I spent 2 more years until 1970 in the Civil Division. Bob Rasor had taken sick and had to take an early retirement. Mose [Ellsworth] Morse, the Director, asked if I would come back to Policy and I did around November 1970.

In April of 1972, there was a major GAO reorganization, and I became Director of the Office of Policy. In 1974, I asked to go to a region and I was assigned to the Philadelphia Regional Office as Regional Manager. I spent 4 years there, and I feel those 4 years were very worthwhile. You get a different view of GAO when you're in a region.

In 1978, Bob Keller [Deputy Comptroller General] asked if I would come back to Washington and become the Director of the General Government Division [GGD], which I did. I stayed there from 1978 to the beginning of

1980, when I left GAO for a position in the Government Printing Office; this developed into my being designated as the Assistant Public Printer of the United States. In 1982, I retired from government under an "early out" provision. Since then, I've been in and out of industry, working as a consultant and most recently as a vice president of a corporation in Virginia.

Mr. Pahl

I'm Eugene Pahl. Like Don Horan, I came to the Office straight out of college, but I came 5 years earlier. I came in 1950 into the Corporation Audits Division. I needed a job very badly, and I was fortunate in taking one with GAO. I stayed with the Corporation Audits Division and moved through the Division of Audits to the Civil Division when it was created. In 1971, I was assigned to the Policy staff and remained there until I retired in 1975.

I had some of the most unusual audit assignments I think there ever were in GAO, from congressional inquiries in Agriculture, where Congressman Jamie Whitten had some serious concerns about the Department's activities and GAO's audit role and where I first met Henry [Eschwege], to the Atomic Energy Commission [AEC], NASA [National Aeronautics and Space Administration], and the Interstate Commerce Commission. But most unusual of all was my audit assignment at the Central Intelligence Agency [CIA]. There were two or three of us on that audit. The one thing that stuck in my mind all these years was the top-level assistance we got to audit the CIA. After that experience, I said, "Thank God for the Office of Policy, and thank God for the concept of independent referencing." We issued some reports and nobody saw them except Mr. Samuelson, Mr. Campbell, and Mr. Keller.

So I had lots of audit assignments in the Civil Division, and I also had a couple of staff positions, including one on the Division's Program and Report Review Staff, which was interesting and enlightening. You realized that there were other people besides you who couldn't write reports.

I'm retired now; I left the Office in 1975. I am very fortunate, being happily married and living in Florida in the central part of the state. I boat, I fish, and I have computers that I work with. Now I also have a camcorder as an additional hobby. I recommend these activities to you fellows when you've had enough of work. Come down, relax, and really enjoy life. It gets better.



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## Creation of Policy Staff in 1956

Mr. Grosshans

Maybe we can talk a little bit about how AAPS was created. Its creation goes back to 1956, following the "zinc stink" case, as well as the enactment of the Budget and Accounting Act of 1950. Do any of you recall what prompted the creation of the Policy staff in those days?

Mr. Voss

Well, let me start out. I don't recall, since I wasn't here in 1956, but, of course, creation of such a staff was something that was talked about. Bob Razor told me a little bit about that. The authority, of course, was there to create a policy staff. Joseph Campbell became the CG in 1954. One of the first reports completed by GAO under Joe Campbell dealt with the "zinc stink" case. We were criticized very heavily on the floor of the House for that report, where it was stated that "If this is the kind of work that the Comptroller General is going to put out, we don't need a Comptroller General or a General Accounting Office."

That caused Mr. Campbell some considerable concern, and he was looking for a unit within GAO that was going to protect him and would be the last front before something got to his desk for signature. Such a unit would be reviewing the draft from an independent standpoint, and it would determine whether our reports were adequately supported; whether they were critical of individuals especially; whether we had had the right people at exit interviews; and whether, in some cases, we even had obtained written statements from some of the interviewees.

That's my understanding of why AAPS was created under Walt Frese, who remained its Director only a short period of time. Ellsworth [Mose] Morse took over very shortly after the staff was created. He stayed until a new organization was formed. That is my understanding of how AAPS got started.

Mr. Grosshans

That ties into the realignment, or reorganization, in 1956. That's when Campbell created the Civil and Defense Divisions, and then Mose, for a very short period, was heading up the civil side before Sammy took it over. Walt Frese, like you pointed out, headed the Policy office before he went up to Harvard, and then Mose moved over to Policy, and Sammy took over the Civil Division.

Mr. Voss

Right.

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Mr. Grosshans

What were the main roles that Policy in those days carried out? Let's discuss them, in terms of internal and external policies, if we can.

Mr. Voss

Internally, of course, we were responsible for the Comprehensive Audit Manual, which set the audit policies for the General Accounting Office. We were also responsible for the Report Manual, which set the policies for preparing reports. We had other manuals that people didn't even know about, I guess. For example, we had a Statistical Sampling Manual for use by GAO auditors. The Comprehensive Audit Manual had seven volumes that had to be maintained.

The CG would not want any report to come up to his desk for signature without being reviewed by the Policy staff. Report review was a big function in AAPS. We also had a group there under Ed Mahoney at a time when the use in government of ADP [automatic data processing] was picking up a little bit. Ed Mahoney was an accountant, but he also had a lot of expertise in computers. AAPS developed an ADP Manual. Bob Rasor was responsible for GAO's audit policy related to ADP application, but Ed Mahoney was responsible for seeing that the ADP Manual was kept up-to-date.

Responsibility for audit policy on financial audits was assigned also to Bob Rasor, but it really came under Fred Smith, who was the Deputy Director at that time. He was what you'd call the expert in auditing and accounting concerning financial statements. AAPS was a small staff. Nine or 10 people, I guess, at the most.

External policies were developed for executive agencies. We provided them with a little booklet on internal audit guidance. Another example is title 2 of the manual entitled GAO Policy and Procedures Manual for Guidance of Federal Agencies. There were a lot of other titles incorporated in the manual. Title 2 had to be maintained up-to-date. The responsibility fell to Policy, although the different divisions made substantial contributions to keeping those manuals up-to-date.

Mr. Grosshans

It's still the same today.

Mr. Voss

That's right. Nothing ever changes. [Laughter] This man [Don Horan] knows a lot about that, too, because he did a lot of the writing of those manuals.

Mr. Horan

I did, and you did a lot of the reviewing and revising.

Mr. Pahl That's a change, though. The parts I had Al wouldn't touch with a 10-foot pole. He'd let them go directly to Mose and let Mr. Morse work on them.

Mr. Grosshans Most of us, when we came in, were given what was then the Comprehensive Audit Manual in one volume. It was a big, monstrous thing. Now, as I understand it, Mose Morse developed that in 1952. Do any of you recall what prompted that? The manual preceded the creation of Policy.

Mr. Voss I knew Mose had been involved in policy writing for auditing almost from day 1, but not necessarily for the manuals to be used within GAO.

Mr. Horan Wasn't there a linkage at one time between policy and training? For a while, Leo Herbert [in charge of staff development], I think, was part of AAPS. I thought maybe that might have been the link to fill the need for policy guidance to support the training.

Mr. Eschwege That organizational change came later.

Mr. Grosshans We'll come back and talk a little more about that. That is one of the issues we want to cover.

Mr. Voss Mose was a fantastic policy man, much more so than an operating man. I had a feeling even way back when he was in the Division of Audits and the Corporation Audits Division that he had a lot to do with the internal policies and procedures within those Divisions, and it's very possible that their manuals blossomed into being GAO-wide manuals.

Mr. Pahl Well, I believe he also did the report review under Mr. Samuelson, didn't he, in the audit divisions?

Mr. Grosshans Leo covered some of this in his oral history interview with us. There was an obvious connection between training and policy. Leo alluded to the fact that he had some difficulty in using the manuals in the training because they were not as prescriptive as he would have liked. In fact, history does repeat itself. Don and I just had a discussion with the current TI [Training Institute] Director, and some of the discussion revolved around the same issue. In other words, can't we provide a more definitive type of guidance that would be easier to be taught because it could be put out as the authoritative word on the particular subject we're talking about?

Even in the early days, there was some of that type of discussion. We asked, "What type of policy should we have?" Should it be very prescriptive, or should it be more descriptive, setting out more of the base-lines and the conceptual framework rather than the very detailed type of discussion of what people ought to do in given situations? Did you have any of that type of discussion with Mose or among yourselves?

Mr. Voss

With Mose; Bob Razor; Leo Herbert; and Leo's assistant, Roger Kirvan, who was an ex-FBI man.

Roger was very vocal on some of these subjects. Yes, you're right. Leo Herbert said he really couldn't use that manual in a classroom, because it was not very specific in every instance as to how an audit was supposed to be done and how a survey was supposed to be done. Mose was adamant; he thought the policy was sufficiently prescriptive. He didn't want to get any more specific, because he felt the operating divisions needed leeway.

If you read the words we used as we wrote and rewrote these manuals, you'll see the words "generally" and "in most instances." We didn't say "in all cases," because we knew things were not going to be done a certain way in all cases, and there were good reasons for this. Leo did not like that and Kirvan did not like that.

We already talked a little bit about why and how training became a part of policy. The real reason for the changes was Roger Kirvan. It occurred not necessarily because of the difference in whether we should be prescribing or describing the policy. It occurred because of differences in judging what constituted the best type of evidence. Roger Kirvan, of course, believed that the number one and best evidence was oral evidence, and that was absolutely the worst evidence, as far as we were concerned. And that was enough to get Bob Razor, Mose, and even me very upset about how that particular subject was taught.

Mr. Grosshans

Can we spend just a little bit more time on this. It is important. Leo then came up with his conceptual frame of reference, the planning, the doing, and the reviewing—PDR—and so on, yet Policy never embraced that. It was simply a kind of track the training staff were going on for a while. What caused that rift?

Mr. Voss

I don't know that Policy didn't embrace it. I think Policy did embrace it. I thought Leo was a very intelligent man in how he put together courses for classroom teaching as opposed to what we were doing in writing

manuals that he said he could not really use. We described planning, doing, and reviewing in our manual. Of course, Leo finally got to the point where under planning, you had planning, doing, and reviewing—it got a little bit too much. But the Office certainly embraced planning, doing, and reviewing.

Mr. Grosshans

I don't recall the policy manuals ever being discussed. You're right, GAO did get heavily into the PDR concept, but the involvement was more from a training standpoint than it was from a standpoint of prescribing it as policy.

Mr. Voss

Preliminary survey is really a part of planning. You don't know where you're going to audit, unless you get into knowing what the agency does, and you get that out of the preliminary surveys. Supposedly, from that survey you could plan as to which areas a particular audit group would review over the next 2 or 3 years.

Mr. Horan

I think there's been tension as long as I can remember between people who use certain terminology in training and people who use it in writing policy. A lot of times, you could conceptually agree with the approach taken and you would say, "Well, we just call it preliminary survey. You're calling it job design or something else." So there was always that tension that the trainers wanted to use a particular set of words to describe the process and the approach, and the manuals possibly tended to be somewhat more behind the times. We stayed with some concepts that had been set in there, and we tended to say, "Well, even though we don't use that word, that's what it is." So, in effect, a person could do exactly what he or she was being taught in training.

Mr. Pahl

Don, I always thought the manuals were not meant for classroom training. They provided guidance for on-the-job training. When you were doing an audit and you needed some guidance or help, you could invariably refer to the manual to get some help. You might not get "You have to dot this I" or "The debits are on the window side," but you'd get needed guidance.

Mr. Horan

You got some general rules, but when it came down to precisely what do you do in a particular case, the manual might not provide a precise answer. One of the best lessons I ever learned from Mose Morse came out of a report review problem that we had. We ended up going into his office saying that the way the staff wanted to handle the problem seemed to be very sensible. We pointed out, however, that doing it that

way conflicted with our policy. Mose replied, "Well, if it makes sense, it is our policy." [Laughter]

We just hadn't spelled it out quite that precisely. But if you analyzed the situation and determined that it was the right thing to do under those circumstances, it was our policy. I've carried that with me ever since, and a lot of the policy guidance and a lot of the report review issues involve trying to apply a general set of rules to a precise situation. You can always fall back on the question, "Is it something we can defend as being the right thing to do under these circumstances?" If so, I'm not worried about its being in conflict with our policy. That becomes an interpretation of our policy.

Mr. Grosshans

That's interesting; the same issues are surfacing today. For example, the multidisciplinary staff creates some of the terminology problems. You alluded to "preliminary survey," which has a meaning completely different in some disciplines from the meaning of the term as it is used in GAO. Currently, we're using "job design" and "data gathering and analysis" to overcome some of those concerns.

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## Policies Guiding GAO's Work

Dr. Trask

I'd like to raise some questions relating to policies affecting the conduct of GAO's work, policies that guide the GAO staff both in its work with agencies and in internal operations. First of all, in relation to agencies, accounting and auditing policy and systems development policy became the responsibility of AAPS in 1956. I think that in a way, that staff was partially a replacement for the old Accounting Systems Division. That is reflected in the fact that Frese came over from that job to be at least the first Director of the new staff. Another emphasis of the new Policy staff appeared to be that GAO staff should focus on deficiencies in agencies during GAO audits. Do you have any comments on these questions?

Mr. Pahl

Didn't these changes stem from Mr. Campbell?

Mr. Voss

When I came in 1958, we did accounting work, we did accounting systems work, and we did auditing. The old, big comprehensive audits that we used to do were already going by the wayside. Honestly speaking, nobody wanted to do the accounting systems work that we did. They

weren't getting any credit for that type of work. They weren't issuing any reports to the Congress for that kind of work. No matter how much lip service was paid to it by the General Accounting Office right to the top, we weren't doing much accounting systems work, and when we did it, we used the lowest level of staff we had to do it.

Dr. Trask

Didn't Campbell partly contribute to that himself? Even though he had an accounting and business background, he didn't seem to be much interested in that.

Mr. Voss

He was not interested in that kind of work. By the way, Mose was very interested in that kind of work. I think that probably right to the last day he worked in the General Accounting Office, he was always interested in the accounting and accounting systems work, and he made statements to that effect time and time again. For example, he'd say, "How come these reports don't have more accounting information in them?" But he never pushed the issue to the point where he said "Either you put it in, or it doesn't go." That's the only way you were going to get that kind of information in those reports.

I met Joseph Campbell only twice in a small group—in one-on-one or one-on-four meetings. He was interested in getting reports out quickly, he was interested in hitting soft spots, and we all agreed that was where we should really put our resources. We agreed in GAO that we had only a certain amount of resources and we should put them in those areas where they would do the most good. The most good in those days was considered to be to issue reports to the Congress that would show deficiencies in agency operations and that would bring about corrections.

That is what Joseph Campbell wanted. And if you talked to Mose, he never said we shouldn't do that, so we did do that. Bob Rasor wanted it, A. T. Samuelson wanted it, the Defense Division wanted it, and that's the way we went. Accounting systems work really went down the tubes. You didn't get promotions if you were doing accounting systems work, and you didn't get any pats on the back. If you don't get those things, you don't attract a staff.

Dr. Trask

I think we're going to refer to the Holifield hearings later on, but what you're saying is perhaps that this policy contributed to the problems that developed, particularly in the Defense Division and on defense contract work.

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Mr. Horan

Well, the whole mentality was to find problems and hit them very hard and be very specific about who might be responsible. If you didn't have a deficiency, you virtually didn't have a report and you just dropped the report or you went on and either looked a little further in that area or you moved to some other area, where you could find a deficiency.

Mr. Voss

We would be more concerned about a positive report coming through that said, "We made a review of this operation and found everything great," because we were afraid that the audit staff hadn't found everything. We didn't want to see that in a report, because 6 months later The Washington Post might pick up all kinds of deficiencies in the very area that we had cleared. I still think it's better to use your resources where you're going to get the most bang for the buck.

Dr. Trask

What about policies that applied to GAO staff regarding the different types of audits it did—the financial audits, the so-called comprehensive audits, and later on the program results reviews and the evaluations of programs? What role did Policy play in the development of this kind of guidance?

Mr. Horan

Well, I'll give you my perception. The policy really wasn't out in front influencing the kind of work that we were doing. We weren't issuing directives and policy guidance in a way that would shift the nature of the work that GAO did. Policy tended to follow successful practice. Things that were innovative and successful tended to become GAO policy. We were expected to look for those sorts of things and endorse and support them. I think that's probably a very practical and effective way to develop policy. To have somebody sitting in a policy office trying to move this organization in certain ways just doesn't work. Policy has to be developed according to specific assignments that turn out well, and then the organization tends to say, "Gee, make sure you do more of this because that one worked well, and we can support that."

Mr. Pahl

It actually was left up to the Assistant Directors at the audit sites, as I recall, to do pretty much as they pleased under Mr. Samuelson's direction, without any input from Policy.

Mr. Eschwege

Was there at least some encouragement on the part of Policy to do this innovative work without specifying how and what you should do?

Mr. Pahl

I don't recall that.



Mr. Voss

I don't recall anything that specific that said we should be putting our resources into management-type reviews or financial-type reviews or single-finding-type reviews. But if you think about it, you'll see that the Civil Division was way behind the Defense Division in those days, those days being between like 1956 or 1958 and 1965. It was still doing some of those big jobs that took a considerable amount of time, while the Defense Division was splitting its jobs down into very small segments and single pieces of contracts. For example, reviewing work under an amendment to a contract might constitute a whole job. And the Civil Division was still out there auditing the Forest Service, so 2 or 3 years later, it got a report out on the audit of the Forest Service.

Around the early 1960s, the Civil Division began to see what was happening on the other side, and it would split some of its reports. Instead of one report, it would begin to issue three, four, or five. The good part was that when 1965 came, of course, the Civil Division didn't yet have too many of those single-finding reports and therefore was not too much involved in the Holifield hearings. They affected primarily the Defense Division, but we in Policy believed that doing smaller jobs resulted in good stuff going out of the Office. As long as the reports were supportable, we thought they were great.

Mr. Pahl

Of course, wasn't there encouragement on seeking voluntary refunds from contractors? I remember several Assistant Directors on the civil side saying to me when I was assigned to the Program and Report Review staff of the Civil Division, "Why did you add this recommendation to get a refund?" and the answer was, "That's the only way I can get it through Bob Razor." Now whether it was Razor or Mr. Morse, I don't know.

Mr. Voss

Poor Razor got blamed for everything over there.

Mr. Horan

Well, refunding was the only way that the government could really recapture any money from contractors when the case was so egregious that it just seemed that the government had been wronged, and quite often the contractors themselves were saying, "Gee, this was a mistake" or, perhaps just for public relations purposes, "We want to give this money back to the Congress." So I think there was a rationale that said, "Well, why not at least ask for it, even though the government doesn't have a contractual right for it?" The law was changed later where the government actually had a contractual right to obtain such refunds [Public Law 87-653, the Truth in Negotiations Act].

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Dr. Trask

Don, something that you said earlier causes me to bring up some policies for managing the assignments that did come about maybe in the 1970s. One example I'm thinking of is the teams approach, which became quite controversial. Maybe that was an example of something that was initiated by management and Policy rather than being a reaction to the way GAO was doing the work. I think partly it was, but was that an example of approaching it the other way?

Mr. Horan

I'm not sure I really know the origin of the teams concept, but what I've heard is that it stemmed from a number of things, including the timeliness issue—how long it takes to get products out—something with which we seem to have always had a problem. The other issue that came up is whether we were using our resources efficiently. We asked, "Were people being productively employed, or were they sitting around or having multiple layers of review? Were there better ways that management consultants or CPA firms and others in related work were using that might be usefully applied to GAO?"

I understand Mr. Staats wanted to get the effort off the ground. He did that through an organization of division heads to try to stimulate a desire to change the traditional ways that GAO had been doing things. As you know, he set up a task force that recommended the teams concept, and that did not work out. It was not accepted by the organization.

The Office of Policy role, though, I think was fairly small. I was a member of the task force, but I was there primarily as a resource person to the division heads and the Regional Managers that were working on the problem. They raised questions about current policies and about where we might change them without affecting the work quality. For example, if changes were to be made in referencing or in the number of reviews required, they would have to be worked into the policy guidance. But I don't think the Office of Policy played a very significant role in the whole teams approach.

Mr. Voss

The teams, lead region, or project manager concepts were designed to address major concerns of the CG. One was the timeliness of reporting; he felt these various ways of doing the jobs would help make reporting more timely. Also, the regional offices, as expressed in their Regional Managers' meeting, wanted to have more responsibility in jobs from beginning to end. They felt they had the resources to do that kind of work, such as work done under the lead region concept, and that they could do it faster and would subject the draft report to fewer reviews.

At the beginning, I thought the concepts were good but they didn't work out well. Before we knew it, every job became a lead region or a project manager or a team job. We didn't have that many project managers in GAO. We didn't have that many people who could be lead region people. It was a good thing, but it was too good a thing, I guess. Everybody wanted to do this kind of work. I don't know what is happening today in this regard, but I don't think the teams concept ever really got off the ground.

Mr. Grosshans

Part of the problem was the implementation of the concept. I think the concept was a good one, to be used when it made sense. We tried to realign more closely the field resources with headquarters.

I think the problem arose when we tried to implement it by saying every job had to be a teams job. As you pointed out, there weren't enough qualified team leaders. Another issue surfaced: sufficient capability at headquarters to manage the jobs in that particular way. Of course, the concept also raised questions about the regional prerogatives and roles.

While the concept itself was a proper one for the time, the commitment and adequate implementation were lacking.

Mr. Pahl

I think we erred at both ends. The regions wanted more of it, and Washington wanted to make more use of it.

Dr. Trask

I'd like to raise just one more question about one of the activities of the Office of Policy in those years, and that was its review of comments on proposed legislation. How much time or how many resources were devoted to that, and how did Policy run this activity?

Mr. Pahl

I thought that was left up to the audit divisions. I thought the audit staff, like those assigned to the Interior or Agriculture audit, got involved in comments on proposed legislation.

Mr. Voss

Well, early on, we were not allowed to comment on legislation unless we could tie our comments to a specific report that had been sanctioned by GAO, in other words, released. That was very simple. We never had any tremendous amount of comments on legislation. And when we did, all we had to do was go through a referenced report that had been released and we could tie our comments in.

But that began to change under Elmer Staats, who thought we should do more of this kind of work. GAO staffs began to draft up some pretty

heavy comments on legislation that represented, in many cases, the views of some grade 14s or 15s down on the job site as to how big programs should be run by the government. Some of those draft comments were very good, but GAO couldn't support what was being said at that time.

So for a period of time, we devoted a lot of resources that we didn't get any fruits from because those comments never went out of GAO, but early on, submitting comments was no problem at all. Our comments on legislation were pretty simple, and they were easily tied to a published report. If we couldn't tie them in, we couldn't make comments. On a lot of bills, we had no comments.

Mr. Pahl

Well, there were no official comments, but oftentimes weren't there comments by our staff people, including our lawyers, to the staff people on the committees and subcommittees?

Mr. Voss

There were a lot of unofficial comments by GAO staff people in meeting with congressional staff people. Absolutely. I got involved in those personally.

Dr. Trask

But there weren't many official comments sent up in the 1970s?

Mr. Voss

Well, I think that yes, when we got into the 1970s, we began to loosen up a little bit on what we could say on bills, especially when requested by a committee chairman.

Dr. Trask

Did Policy routinely review those comments?

Mr. Voss

Yes, up until 1974.

Mr. Horan

And beyond, I think.

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## Reporting Policies

Mr. Eschwege

We've talked a little bit about reporting policies, but I'd like to get into this area a little further. Of all the manuals that were available, the Report Manual was the one the staff read. It was used for and against certain comments that were made on our reports. I think it was the Bible—that's what we called it unofficially—for getting reports out. Also, as I already indicated, it was an instrument of disagreement and

some strife over the years. But it was heavily oriented—and correct me if I'm wrong—toward making reports to the Congress. The level of reporting always seemed to be very important. The word was out that we should address our reports to the Congress, because they didn't count for very much if they were addressed to officials at lower levels. And I don't mean just to a member of the Congress; I mean to the Congress as a whole. And possibly they should be resulting from what we would call self-initiated work rather than from congressionally requested work.

Let's talk about the level of reporting that was advocated by Policy. And then, coupled with that, there was a way of bypassing Policy if you addressed reports to officials at a lower level. I'm not saying it was "legal," because you still were supposed to submit a report to Policy for review if it was sensitive or important, but then again you ran up against a Catch-22. If it was sensitive or very important, why address it to someone at a lower level? Any comments on that?

Mr. Pahl

Can I make a first comment? The policy on the level of reporting didn't stem from Policy. It stemmed from the audit staffs. Everybody wanted to get out a Group I [congressional] report. I think that for a long time, our staffs wanted to get a report out and the emphasis was not primarily on getting corrective action.

Al and I were talking about my early experience in AEC. We had a man on the staff, Adrian White, who didn't believe in reporting, but he got an awful lot of action out of AEC and got things corrected. Hardly anybody in GAO knew about what Adrian was doing until they put together the annual significant audit findings report, and Adrian would come in, not with any reports, but with a stack of cards this high showing less formal action being taken to improve AEC activities.

I thought that was an awfully good approach, but it seemed like everybody else wanted to get out a Group I report. They fought like mad for a Group I report, and as far as I know from my experience, Policy didn't encourage it. If somebody came in from the D.C. government audit staff reporting on a trash removal truck problem, I tried to say that was a Group II report [a report addressed to the agency]. The answer I got was, "Well, no, there's an interest in the Congress, so let's make it a Group I" or "There may be an interest."

Dr. Trask

Just for the record, could you define a Group I and a Group II report?

Mr. Pahl

A Group I report would be addressed to the Congress, a committee of the Congress, or a member of the Congress and would be signed by the CG. A Group II report would be one signed by a division director going to an agency head, and a Group III report would be addressed to a lower-level official in an agency, such as a Regional Manager.

Everybody wanted to get out a Group I report, and everyone fought like mad to do this. So this push stemmed from the ranks and not from the Office of Policy.

Mr. Voss

Well, it stemmed maybe from the ranks, but I think it stemmed still from the fact that the Assistant Directors looked around at who was being promoted and on what basis promotions were given. Let's face it. When I would write someone up to be promoted from a grade 13 to a 14 or a 14 to a 15, what was part of the justification? I would stress the number of reports he had issued to the Congress. I wouldn't try to highlight the number of reports he issued to the Assistant Secretary of Agriculture. The number of Group I reports issued was the key for getting promoted in the divisions.

I don't care whether you were in the Civil Division or the Defense Division. Especially, once you got above a grade 12, if you weren't instrumental in issuing reports to the Congress, it was pretty difficult for a supervisor to write up a promotion and expect it to succeed, especially during Comptroller General Campbell's time. Every promotion went across his desk with the sick leave schedule and with the write-up for what this person had been doing.

One of the reasons people didn't want to go into staff positions was that staff in such positions didn't help issue reports to the Congress. It was pretty tough to get a promotion without issuing reports to the Congress. At one point, the only criterion I remember that Policy provided, and that was oral, was to the Defense Division. We said, "Don't send us reports that have findings of less than \$100,000." That was sort of an unwritten figure. We were beginning to get reports in there of \$28,000 findings, and they were going to the Congress. We discussed this matter with Bob Rasor and agreed that there had to be some dollar figure in the report, especially if it contained just one finding and there were no management problems. So we said, "Don't send them through here unless they have \$100,000 findings," regarding deficiencies, recoveries, the screwups, or whatever the report might have covered.

I don't remember any policy going out formally. We just said that a report should be a substantive report if it was going to the Congress. What's substantive? Anything of interest to the Congress. I remember that as Director of Policy, I used to have to write a memorandum to Elmer Staats on every report that he was to sign. Where, for example, there was a difference of view with the Division Director as to whether the report should go to the Congress, I was supposed to put in there, "I don't believe you should sign this report" or "I do agree; you should sign this report." There was a lot more than one occasion where I said, "Don't sign it," yet he said the report was great, or where I said, "Do sign it," and he would say, "I won't sign it." [Laughter]

So, you know, it depends on the individual's judgment as to what is substantive and what is not. In fact, a Division Director told me one time, "Al, don't put the memorandums through saying 'Sign it.' Every time you say that, he knocks it back to me, and he won't sign it." [Laughter]

Mr. Eschwege

I'd like to add that I don't think we normally got to see these memorandums at the division or staff level.

Mr. Voss

You did if I took issue with the report. This was after 1971, when Policy became a separate office. If I took issue with the report going to the CG, you got a copy of that memorandum. In fact, you usually got a copy before I sent the other one forward.

Mr. Eschwege

Well, I can remember getting only one or two. Maybe that's all I had. [Laughter]

Mr. Voss

We didn't put that in a letter very often, Henry. We had to have a pretty strong view that Staats should not sign a report. We had one report coming out of a particular division where I said it shouldn't be signed, Mose said it shouldn't be signed, the Division Director's Assistant Comptroller General said it shouldn't be signed, and Keller said it shouldn't be signed. We met in Keller's office, and Keller told the Director, "You've got all these people against you. Do you really want Elmer Staats to rule on this?" The answer was yes. Of course, he lost, but he still wanted to go through with it.

Elmer Staats, I thought, was a person with whom the Division Directors felt they could still get their day in court, no matter who objected to a report.

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Mr. Eschwege

Let's talk about another favorite subject that has taken on additional concern over the years, and that is referencing of reports. Perhaps the term also needs to be explained first, because, as we found out in later years with people with other disciplines coming to GAO, it meant something quite different to them from what it meant to us who had an accounting background.

From the first day that you were in Policy, did you always push that referencing very diligently and strongly, and was there any change in that? What has been your experience?

Mr. Voss

Well, regarding your comment about "pushing" referencing, we insisted in Policy that reports had to be referenced. We expected every line in a report to be referenced, depending on what that line or sentence said. If it said that "Somebody told me this," we expected the working papers to have an interview with somebody that had said that. And later on in the process, if it was a crucial "Somebody told me this," we expected the person that told the auditor that to have signed the paper, or if it was not signed, we sent a copy of that page to that person to get him or her to sign it. Regarding dates, dates had to be referenced in very specific documents that said, "This is the date of the document." Referencing the conclusions merely came from the flow of the facts that went before the conclusions.

Yes, we expected all these statements of facts or evidence to be referenced to the very specific working papers that contained that evidence. I don't know if that answers your question at all.

Mr. Pahl

Of course, we expected referencing to be done, but we didn't do anything to check up on it.

Mr. Voss

No, we didn't review it until the Office of Internal Review [OIR] came into existence. It made a review of just how this process was working, but the reviewers and the Office of Policy didn't go out and review the referencing process.

Mr. Eschwege

I remember the Regional Managers' Conference in Boston, where Lloyd Smith revealed the results of his review of referencing. Do you recall that?

Mr. Voss

I recall that. I was at Boston at that Regional Managers' Conference. I was a Regional Manager.



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- Mr. Eschwege I don't recall whether the manual was changed in any way.
- Mr. Horan I don't recall any change in the manual.
- Mr. Voss I have a feeling Mose said, "The way that Smith's review has revealed that referencing should be done is the way that the manual says it should be done." [Laughter]
- The bad part of OIR was that in part it was auditing the activities of Mose's office, but it was also organizationally reporting to Mose. OIR was placed at the highest level practicable but not at the head of the agency [the CG level] and I always felt that was not a good situation in those types of audits.
- Mr. Eschwege It concerned us a little bit also because we were so adamant at one time about having that internal audit function in the departments and agencies report to the very top. I think that, over time, we have changed that and bent a little bit with respect to the level of reporting. I had some bad experience with an internal audit in one agency, where the payroll function that was under the Assistant Secretary for Administration was audited by the internal auditors who reported also to him; the report never saw the light of day. So that was the fear of positioning auditors at a lower level.
- Mr. Voss I think even Mose said that was the fear of having Lloyd reporting to him, but I don't believe we changed any policies on the basis of Lloyd Smith's reviews while I was Director of Policy, because there was nothing wrong with the policies. There was just something wrong with the practices.
- Mr. Pahl I hear people saying that staff from disciplines other than accounting had a problem with understanding referencing as we did it. I wonder how they looked at referencing.
- Mr. Eschwege As I understand it, you do your doctor's thesis or master's thesis or you write a book, and the referencing consists of footnotes and the bibliography in the back. That leads you back to the phrase or statement of a certain document or report so that the reader of that doctor's thesis or book can actually go to the source. Our referencing simply went to the workpapers. In the early days, we referenced mostly the numbers, and later on, other things—like you said, interviews. We did have some safeguards and we still do. We wanted two people at that interview if it involved a crucial statement, and we had them sign our write-up of that

interview. Also, the quality of referencing depended a lot on a good management review of the workpapers, which I guess was a policy, too, but which I didn't always find being observed.

But referencing did create some problems, because we may not have explained too well to the people that came to GAO who were not accountants what we really meant by the term "referencing," and maybe they couldn't understand the manual.

Mr. Voss

When I was in GGD, I had some pretty sharp people that didn't have a background in accounting. They had a background in taxes, for instance. I had a lady who worked for Dick Fogel in the tax area, and she had a lot of views about taxes. I had another person in the intergovernmental relations area, who had a lot of knowledge and a lot of views about how federal, state, and local people should be working with each other. Those views found their ways into reports because these people were supposedly experts. But there was no evidence that supported those views, except they would say, "These are my views."

I think they had a problem with the kind of evidence we felt we needed to support conclusions and recommendations. They felt they were experts; they didn't need to gather all kinds of evidence to prove that a conclusion was an acceptable conclusion; therefore, the recommendation was acceptable. In GGD, I insisted that the policy of the Office be followed, but I don't know that that's the case today, because you're getting into more and more areas that may require people who have a fantastic background or expertise and whose views may be accepted.

Mr. Horan

Part of the difficulty, I think, from my experience, was that the people from the other disciplines had a problem with the generalist-auditor-accountant person checking some of the data that they had pulled together. They would have less of a problem if there was an independent person from their discipline doing it, because that independent person would understand the implications of their data or statements. The accountant could only read it and say, "Well, it says this," but the expert said, "Well, that means something different."

I think that's where part of the problem was, where we were just pulling a grade 12 or 13 in and saying, "Look at this engineer's workpapers," and to some extent there was a communication difficulty. A lot of time went into trying to satisfy the referencer. In some cases, findings went down the drain or a lot of time went by, the reports were watered down, and there was a lot of controversy. I think that to some extent, we tried

to address that with the selective referencing policy. I believe that came out of the teams task force.

One of the procedures to speed up certain reports was to have decisions made that parts of the report would be only selectively referenced and reader panels, outside experts, or others might be used to confirm that the conclusions logically flowed or that the mathematics involved was appropriate.

Mr. Grosshans

Wasn't there another issue also, Don? They felt they were experts in their areas, and they had already checked their sources and validated them. They would say, "Why do we need somebody else? Don't you trust me?" I think that feeling played a role as well. I think we've overcome some of those problems. If people understand that referencing is really an independent type of check and are given a proper explanation, the process is a little more readily acceptable than if we are just saying, "Well, the fact that you put it together isn't sufficient; we still need somebody else to make sure that's right." I think there's a certain amount of individual pride involved.

Mr. Pahl

Yes, but I felt awfully naked sometimes. I've had some reports issued without referencing. People drafted them and I reviewed them and rewrote them. Division Directors looked at them, and there was no referencing. There was no assurance that we weren't a little biased or let our personal feelings creep in.

Mr. Eschwege

Well, one thing that I think puts the fear into people these days is that we have so many hearings and we always have to go back to the workpapers in preparing for those hearings. We've got to be sure that our backup books are right. I think the field staff have more of a part in making sure that things are right. They no longer just wash their hands of those workpapers and first drafts as they come into Washington and let Washington handle the rest. They know they can be called back to the hearings in Washington and sit there at the table with the head of the division or even the CG and have to defend what it is they had in the workpapers.

Of course, we have the PAQRS [Post Assignment Quality Review System] review now, which gets into how well all the work is done in the field and in Washington.

There was one thing that bothered me with respect to the referencing, and I'm not sure Policy was always able to fully address it. We had a

provision that the guy who was the referencer had to be independent, and he had to be at least a grade 12. From what I saw, selection of a referencer often came down to who was available at the point in time to do the referencing. It wasn't always the person that was the best suited to be the referencer. Rather it could have been the person who was really not too important to run the next job but could do the referencing. In fact, some places had permanent referencers. I always thought that referencing was important enough to make sure that you got a good person, although we didn't always accomplish it ourselves.

Mr. Voss

I would have hated to be a permanent referencer. That would have been a terrible job to perform for any length of time.

Mr. Eschwege

You were almost a permanent Policy man. [Laughter]

Mr. Voss

I know you're trying to connect that comment to referencing somehow, but I'm not going to let you. [Laughter]

Dr. Trask

Henry, I would like to inject something about referencing. I came to GAO 4 years ago after writing a number of books and articles, but "referencing" was a new term to me. I had to ask what that meant. And when it was defined for me, I knew that that's what I had been doing during my whole career. You know, historians and other scholars have footnotes and bibliographies; I don't think we tend to reference every sentence, but any good historical work or work in other disciplines will have footnotes to back up what is said. I think probably scholars in various disciplines have a little bit more leeway than GAO does in terms of reports. Basically, I think it's a matter of terminology.

When the new evaluators come in, I give them a little talk about history, and the first thing I say to them is that really they, as evaluators, are going to be operating basically as historians do, because they are assigned a problem, they look into the background, they investigate the topic, they or somebody else will write a report, and it will be referenced. I use the term "referenced," which means that there's going to be an independent check to determine whether there is evidence to back up this report, ultimately it's going to be reviewed by somebody, and then the final product will be issued. And that's basically the way historians work.

So for people from these other disciplines who came in, the problem may have been a problem more of terminology than anything else.

Mr. Horan

Just as important, though, as having your material independently checked by somebody is the discipline that you just described, of the writers organizing their evidence and cross-referencing the draft and checking it out themselves. To prepare oneself for a referencer to check a report out, a staffer has got to do just what you described. So preparing for referencing does instill a sense of discipline in the staff in writing things and a consciousness of the importance of having satisfactory evidence to satisfy a referencer. And that's very important.

Mr. Grosshans

Roger's memory is failing him. We talked about this when he wrote the brief history of GAO, which is currently in the production stage, and the question came up, "Do we need to reference this?" I raised the question, and Roger didn't think much of that. He thought he had already done that, so why would he need independent referencing? [Laughter]

Dr. Trask

I didn't forget that, but I didn't feel that I wanted to bring it up. [Laughter]

I think you have put your finger on one of the problems. Scholars don't like to be checked up on, and they feel that they've done a very thorough job. And why should a less experienced person or somebody who's not in that particular discipline be checking up on them? There is a kind of natural resentment to that, but I don't think it's appropriate in GAO. I didn't admit I was convinced by your argument, but I repeat, I really think it's more a problem of terminology.

Mr. Eschwege

I'd like to cover one last point that has been a bone of contention up on the Hill with some people. As far as I can remember, GAO always had the general policy, with exceptions, to get advance comments on draft reports from affected parties, including third parties who were outside the governmental system—contractors, state governments, and others. Can you tell us how that policy was fostered and applied over the years, discuss any changes that were made in terms of written versus oral comments, and explain how the policy was observed by the staff?

Mr. Voss

The big change I can remember concerned obtaining written comments. We used to issue reports in draft. They would go to the heads of the agencies, and 6 months later they'd come back with a big chunk of comments on that report. The auditors would take the comments and either rebut them or change whatever it was they were trying to say in the reports. Sometimes, at least half a report would go down the tubes as a result of the comments, so we used to issue a report that had no likeness to the draft report. But we still issued the comments in total, and if you

read the comments, you wouldn't even know what report these comments were on.

So the change we made was that those aspects of the comments that no longer were relevant to the report would be deleted. We thought that would be very good. But then we began to run into problems. We got all these white spots on every page of the comments bound into the report where we had made deletions. So that didn't look so good. Yet we had to give the agencies the opportunity to comment on the drafts, and we had to include the relevant comments officially in the reports. I don't know what we ended up doing about that.

Mr. Eschwege

And I guess that also generated the concern up on the Hill as to whether agencies were able to frighten us into deleting important findings that we felt needed to be reported to the Congress.

Mr. Voss

Actually, we had a lot of comments from the Hill on that. They would say, "What are you guys knocking out of these report drafts?" Then they wanted to see the report drafts. I don't know how that finally got resolved, but it was a mess there for a number of years.

Mr. Pahl

Wasn't there a time when drafts would go out for comment before they had division reviews, but later, like on the civil side, were reviewed by Roy Gerhardt before they went out for comments? I think that practice helped greatly in avoiding substantial changes as a result of advance comments.

Mr. Voss

It may have, but we still had a lot of problems, even after all kinds of reviews. We had 18 levels of review, and we still had a lot of problems.

Mr. Eschwege

Don or Werner can update us on what the problem is today, if any.

Mr. Voss

I still think getting advance comments is one of the best safeguards we have on reports that are being issued where they're likely to be covered in the newspapers or are going to the Congress. Having comments from an agency; a contractor; federal, state, or local people; or whoever is involved and can be adversely affected is vital.

Mr. Eschwege

And at times, such comments signal to GAO the corrective action that is being taken so that we can report that agencies have done what we asked them to do.

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Mr. Horan

I'll try to update you on this dilemma. It was almost automatic in the early days that virtually every final report had to include written comments. I can't even remember that in those early years we put out a report where we did not have written comments. There may have been one or two, but it hardly ever happened.

As part of trying to solve the timeliness issue and as we started growing into doing more work specifically requested by committees and members, the demand came for speeding up this advance comments process. I recall that at one time, we used to give the agencies 60 days to provide comments on our draft reports. Either through legislation or policy change, we reduced that time to 30 days. Even that was not enough, particularly for some of the more urgent kinds of issues where congressional requesters wanted to hold hearings or wanted to move very quickly on something. They couldn't wait even 30 days for comments, particularly if the comments were controversial. In such cases, we would need to spend another 45 or 60 days evaluating them and getting the report out.

So more and more, the requesters kept asking us to forgo sending draft reports out for official comment. We concluded that we needed to have at least oral comments to be obtained in some kind of exit conference, where we could be comfortable that we had verified the accuracy of the facts and had some indication of the agencies' reaction so we could take that into account in preparing reports. We would disclose in the reports, however, the fact that we hadn't given the agencies a chance to submit written comments because the requesters had directed us not to do this.

Mr. Pahl

But even when we asked for written comments, we always had exit conferences, I thought, and as part of the audits, we had to have exit conferences.

Mr. Horan

Well, it's amazing to me that people come away characterizing exit conferences by saying, "Boy, they bought everything we said, and we had a wonderful session" and that then they would send the draft over to Policy and Policy said the agencies hadn't agreed with anything. So there is a danger that GAO is accepting too much risk by not going this formal comments route, because quite often either we have the wrong people at the exit conferences or, in some ways, the findings presented at the exit conferences are characterized as less critical than the actual reading of the draft reports would convey. So sometimes we are exposing ourselves to risk. We have to be very careful on that, and it's a problem even today.

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Mr. Pahl

I remember one case where we had an agency comment that said the GAO draft report was attacking a policy implementation, but the agency commented that it did not have that policy. I think, Don, you caught that one in a housing report, and it got all the way up to our level. The audit division hadn't recognized and addressed the agency comments.

Mr. Horan

Quite a bit of the report review in those days had to do with how well we had evaluated and rebutted the agency comments. Quite often we would read the report, and we'd say, "Gee, this looks like a pretty good finding." And then we would get to the appendix where we had included the agency's letter, and we would find something in there that really raised some serious doubt about our position. If it hadn't been specifically addressed, it led to a report review comment. In many cases, we did have an explanation or a good rebuttal, and that made the report that much stronger. But it was a good check for the report reviewer to go right to the objections raised by the agency.

Mr. Voss

I would think personally that your reports are received and, I hope, continue to be received very favorably by people on the Hill that can do something about the things you're finding. I really think comments are important on any critical report where you're taking some strong stands against what the agency is or isn't doing. You can get GAO in a lot of trouble if you aren't careful when you issue the report without agency comments on the positions you might take. I still think facts should be pretty well-referenced. Facts are facts, but conclusions and recommendations are what can get an agency upset—very upset, in fact.

I would hope to see GAO continue with its fine quality work on what it finally issues. I know you sometimes have to issue a report when a chairman wants it.

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## Policy Review of Reports

Mr. Grosshans

In the early days, Policy was very much involved in report review, and I guess that Policy, to a large extent, was the power base in GAO. If you wanted to get something out, you had to go through Policy to get the approval. Now, did you do the same type of review on every report, or did you have different categories, such as detailed and limited reviews, in those days?



Mr. Voss

When I first went into Policy, every report that was given to me by Bob Rasor to review had a complete, detailed review by me, because I knew darn well that it was going to get a complete, detailed review by him and that there was no exception. It could be even just a financial statement report. In fact, I had more trouble with these short reports giving opinions on financial statements because Rasor had comments, Fred Smith had comments, Mose had comments, and the report changed 100 percent by the time it got out. But the reviews were complete, in-depth reviews and such reviews were done, I would say, until the reorganization in 1972.

Mr. Pahl

I think these reviews were done through 1975, weren't they?

Mr. Voss

We kind of cut back a little. At least, the agreement I had with the Division Directors when I met with them after the reorganization—we used to have a meeting once every 2 or 3 weeks, or maybe it was once a month—was that we would quickly glance at the reports, we would not make detailed comments that would have to be addressed, and we might even just write in the margin some comments that the staff might wish to consider. There might be a little grammar problem, there might be a problem with paragraph construction, or there might be a violation of some minor policies. But if our problems were substantive, we wanted the comments in writing and we wanted them going to the Division Directors.

Mr. Pahl

Was that the go/no-go procedure?

Mr. Voss

That was when we said the only comments we really would put in writing were those comments that would influence a go/no-go decision. But that was 1972. I don't recall before that time where we had much flexibility. If you're thinking about "A" and "B" comments, that goes back in time. Actually, it used to be "R" comments that could not be passed; those were Rasor's comments. Mose used to make the statement more than once that every comment that we put into writing and sent back to a division would have to be handled. He didn't care whether it was a verb that had to be changed or a title that had to be changed; all of them had to be addressed. But everyone knew that people either complied with an "R" comment or we had to take them in to see Bob Rasor.

Mr. Grosshans

How did you get these points resolved? We've looked at some of the letters that went back to divisions, and I guess we wouldn't write those letters in the same way today. They were pretty direct in their criticism.

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- Mr. Voss                      You're talking about reports in the 1960s?
- Mr. Grosshans                That's right. We didn't pull any punches. When those letters went back to the divisions, Policy left no doubt as to whether it liked or disliked the reports.
- Mr. Voss                      I thought they were carefully explained and detailed what was wrong with the reports. [Laughter]
- Mr. Grosshans                How did you get resolution on some of those points where there was a difference of view?
- Mr. Voss                      In most cases, either the Assistant or Associate Directors came over and were able to convince the report reviewers that they ought to back down, or the report reviewers would convince the Assistant or Associate Directors that they ought to accept the report reviewers' positions. Most cases were amicable.
- There were some cases that were not amicable. Neither side would budge. That's when the matters were referred to Bob Rasor, and he, the report reviewer, and the Assistant or Associate Director would discuss them. In most cases, Bob Rasor convinced the divisions to accept the comments and make the changes. In many cases, he even helped to strengthen the reports if the changes were made. He was very positive. Even though the letters might not have been positive, he personally was very positive in helping to strengthen reports.
- If you couldn't reach agreement when Campbell headed GAO, very few people would want reports to go upstairs. Such differences of opinion would become contests with the Division Directors fighting the Director of Policy. I offhand don't remember any report where it got to that point. If Mose was willing to go to the mat, Samuelson would almost always try to bend over backwards to accommodate him. I don't think Bill Newman and Mose ever went to the mat upstairs. Now, that was not true under Staats. A lot of reports went to the mat under Elmer Staats.
- Mr. Grosshans                And also the role of Policy started to shift. For example, in the interview we had with Monte Canfield, who headed up the Energy and Minerals Division [EMD], he stated that a number of those reports went out without Policy review. I think he made that very clear, and so did Sam [Phillip S.] Hughes [Director of the Office of Federal Elections (OFE) and later an Assistant Comptroller General] when we interviewed him. He and Mose didn't necessarily see eye to eye on everything, and obviously

there were some "gives" and some experimenting being done during that particular period.

Mr. Voss

When OFE under Sam Hughes initially started out, Policy did review its reports. Sam headed a very politically explosive organization. I don't know that I would have said this 20 or 15 years ago, but looking back, I don't think anyone right up to the CG wanted to be associated with OFE. Sam came to GAO and was kind of put in charge of it. He was the front man on issuing the reports, and I don't even think Elmer Staats wanted to be recognized as being a part of OFE. He wanted to get rid of it.

After a few reviews, we had some picky Policy comments, such as, "You didn't conform to this" or "You didn't conform to that," and Sam finally said, "Well, I don't really need this review," and Staats said, "Yes, I guess you really don't. In fact, you don't need any review."

As for Monte Canfield, he may have gotten some of his reports out, going around Policy, but finally EMD had to submit to us all of the reports that required a Policy review. Now, I say all, but I'm sure there were some where Monte went to Elmer Staats and said, "Look, I've got this report. This is my baby. I understand it. You don't need a review. We'll get it out quickly this way." I'm sure that happened.

Mr. Grosshans

Don, contrast for us the type of reviews that we're talking about here in the earlier days with what is being done today. Also, tell us what went on in the divisions at that particular time when they had their own capability to review reports. You've already alluded to Gerhard and some of the review staff in the Civil Division. What was the difference between the division and the Policy review? Did each look for different things?

Mr. Horan

Policy's review was a much more detailed review in the early days. I remember reports on which we would have maybe 100 comments. Some of those early ADP reports, I think, had over 100 comments. Many of them were very substantive things about the evidence to support positions, and a lot of them were not very substantive but involved such things as problems with the presentation of findings. The stories didn't always hang together or didn't make sense, or there sometimes were conflicts that we could see in reading the reports.

The division review was essentially the same kind of review, as I understand it. Now, Gene and Al know more about the Civil Division review, but Roy Gerhard and his staff pored over these reports before they

ever got to the Office of Policy, and still we would have a lot of comments.

My recollection is that the Defense Division didn't have much of a central report review. The Associate Directors were pretty much responsible for reviewing the products. I think somebody in the front office might have read the drafts and signed forms transmitting them to Policy, but I didn't get the sense that there was a very extensive report review in the Defense Division.

Mr. Pahl

Certainly, the Civil Division did beautiful review work, but it took too much time. They had some Associate Directors who were tremendous writers.

Mr. Horan

Well, we sometimes found ourselves in conflict with changes that had been made at the division level, and then the Policy reviewers would say, "Why did you do it that way?" Then we would hear not only from the people that had written the reports but from the division review staff.

Mr. Pahl

Of course, we had to blame somebody. We always blamed it on the other guy. [Laughter]

Mr. Grosshans

How about the review that you do today? How does that differ from what you were doing in the Policy days when you were there?

Mr. Horan

I think the comparable review today is probably at the division level, the P&R Director level. As you know, we established a central Office of Quality Assurance, separating it from the Office of Policy, and then devolved that report review responsibility to the divisions. Very few of the reports are now signed by the CG. The determination that he sign a report is made in the report review meetings. If the report contains something unusual or very significant or controversial or if it will be signed by the CG, I get a look at it, but reports are in much better shape than anything I can recall in the days that I was a Policy reviewer.

Basically, I'm sort of confirming in my review that the position is one that the CG will feel comfortable with. In some cases, I think, I serve as a time-saver by flagging things that I think he should know about personally and see if he has a comfort level with the way they've been handled. So I think it's a much different kind of review.

- Mr. Grosshans Doesn't he also more frequently have other people read reports? In other words, there is a collegial approach to that? In the earlier days, reports were more or less funneled through Mose Morse, who was about the only checkpoint, wasn't he?
- Mr. Horan Yes. I think we've got a much more heavily involved CG. He's involved at the front end of many of these jobs. On a very controversial case, he will often have discussions so that he's knowledgeable about positions before they're converted to report positions. He gets advice from people not only around the organization in GAO but from people outside GAO who can help him come to a position that he is personally satisfied with. So that makes him less of a cold reader at the end than the CG was in earlier days.
- Mr. Eschwege There was one other question I just wanted to ask. We in the Division, especially after 1972, did look to Policy to make sure that what we had in these reports was not inconsistent with reports that our counterparts in other divisions were issuing. I think that since we had more divisions after 1972, that became a greater concern. I remember talking to Al Voss about some inconsistencies that had slipped through with respect to positions taken by divisions.
- I suppose, Don, this is probably still one of your concerns today.
- Mr. Horan Yes, it's even more difficult, I think, to have anybody centrally play that role with any high degree of assurance. Even in those days, I think, we relied more on the corporate memory that had built up by having some people in the report review chain who had been around for a long time, like Roy Gerhardt in the Civil Division and to some extent Al or me in the Office of Policy. Report reviewers tend to remember some of those things. We didn't have an automated system where we could bring the positions up and make sure that we were not conflicting. We relied on the memories of some people who were involved in reviewing reports.
- Mr. Grosshans We've already talked about the Comprehensive Audit Manual being issued in 1952 and then reissued in the early 1960s in the multiple volumes; these were Black Books. Henry already mentioned the Report Manual, which came out separately, and its cover had a different color. Was there any significance to the red on the Report Manual? I always wondered about that. Does anybody recall?
- Mr. Pahl It was red so you could identify it quickly.

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Mr. Voss

All I know is that we had black and we had red, then we had the blue, and then we had the green and brown. The colors were different because they were different manuals, but I don't know if anyone said, "Now, this should be red because it's the Report Manual."

Mr. Grosshans

We've talked a little bit about the Red Book, and in the early days, there were also the series of the smaller manuals, the brown volumes. One of the widely distributed publications was the Yellow Book. The initial preparation for that started, I believe, in 1968 and culminated in the 1971-72 issuance of that first Yellow Book on government auditing standards.

Both of you probably were there in Policy at the time. I was curious as to Policy's role versus FGMSD's [Financial and General Management Studies Division] role. The book was really developed by FGMSD, yet it was a policy type of document. What was the history there? Why did it come out of FGMSD rather than Policy?

Mr. Voss

Well, I guess it came out of FGMSD in draft, because it was felt that FGMSD had the resources that could be used to pull this kind of document together. The first draft came up sometime after April 1971. It came through me, and I reviewed it. From the standpoint of organization, from the standpoint of captions, and from the standpoint of subject matter, it ran into a lot of problems. It went in to Mose, and Don, I, and Mose talked about this quite a bit. Then it went back to FGMSD.

A new draft came back up, and it was not much of an improvement over the first one. It went in to Mose, and this was one of the times where, like Gene says, Mose literally rewrote the draft. He rewrote it to conform with the Comprehensive Audit Manual and the Report Manual. He followed those two manuals very closely. The Yellow Book came to be known as the Gold Book, I guess, after a while.

Mr. Grosshans

But Policy's role was really that of the reviewer?

Mr. Voss

Policy's review was done at the tail end. I'm sure Don Scantlebury [Director, FGMSD] talked to Mose, as the draft was being developed. They chatted about a lot of things. When the first draft was put together, though, it came in through me to Mose, and there was a substantial revision made.

## Timeliness of Reports

Dr. Trask

We've already mentioned the efforts to improve quality and the question of timeliness of the reports. Let's discuss some specific efforts to do that.

First of all, what kind of effort was there through classroom training, probably after Leo Herbert came, to deal with questions of quality and timeliness?

Mr. Voss

I don't know about timeliness, but quality was definitely addressed. Training on evidence was a big portion of training that was given to our new people, especially the kind of evidence that was acceptable to support findings. Referencing was covered too at that time so that staff could make reports stand on their own with the evidence that they had.

Timeliness was always something that was talked about. We put out memorandums all the time saying that we were not timely and that we had to do something about the situation. We had two internal reviews on cutting down on the number of reviews so that reports could get out faster. Whatever we did, timeliness consistently remained a problem. I remember personally reports in the 1970s that had 3 or 4 years of age on them before they were released. Jobs would be processed through, and we'd be sitting in 1973 and talking about findings in 1969, with no updates. Of course, the letter from the agency said, "Oh, we've corrected all those things," so the staff had to go back and find out whether the agency had corrected all those things. We almost had another audit.

I guess that when we were very interested in trying to get a product out that the CG and the institution of the General Accounting Office would back and support, it just took time. It took time to even print them, because we had so many reports backed up. It took time to review them. It took time to answer agency comments; sometimes it might take 6, 8, 9 months to answer. In some cases, we had to go back and do more audit work to answer the agency comments.

I don't know what the timeliness issue is today, but I understand you don't have the number of reports that go up to the CG for signature. I would still imagine that there are a number of reviews to ensure that the institution can live with the report and its conclusions and recommendations.

I've always wanted to try to get the review process speeded up. We talk about a review by the Directors. Every Division Director had a review process when the divisions were reorganized. Henry had a review process over in his division. Vic Lowe had a review process over in GGD. These reviews took time. I don't think Policy's review itself was a big factor in most instances in slowing a report down. I think reviews of a draft before it came to Policy took a lot of time; referencing of the draft report sometimes could take 2 months. But a report to the Congress that was a very substantive report, I think, deserved that kind of attention to quality.

Dr. Trask

Did the Powers task force in 1967 and the Lowe committee in 1970, which you mentioned, result in any practical changes?

Mr. Voss

I can guarantee you the Powers and Lowe reports did result in changes. Don mentioned 100 comments on some reports. We definitely pulled back on the type of comments that we would raise in writing to the divisions. I don't want to say that our review became superficial, but it wasn't done in such detail as it used to be prior to 1972. We didn't read every single line. A digest sometimes might be enough, with a little flip back looking at some of the evidence supporting what was in the digest. If we found that we had problems with that, then we would have to start looking at it in more depth. After a while, we got pretty knowledgeable about the particular subject matter that was coming through so that we felt we knew what we had to find in those reports to assure ourselves that the staff had supported them.

Yes, that was a big change, and I met with Division Directors periodically, mainly on the civil programs. The divisions that came out of the Defense Division didn't seem to need any further assistance from Policy, so I didn't meet with them very often. I did meet with the Division Directors that came out of the Civil Division, and we tried to get together and take care of problems before they got to the point where nobody would back away.

Dr. Trask

Was this less intensive review a problem for Morse? How did he feel about that?

Mr. Voss

No, I don't think it was a problem for Mose. I really don't. Mose was much more of a picky reviewer than anyone that I have ever met in the General Accounting Office. When he reviewed a report, he did get down



to grammar and everything else in that report. But I don't think Mose had any problem at all when it was finally agreed that this is the way we should be reviewing reports.

I have to admit, you know, that they used to run off thousands of copies of these reports before we even reviewed them. This was with the hopes we wouldn't raise picky comments. Sometimes we had reports down there in Printing that weren't bound yet and on which changes had to be made, so we'd have to reprint 10 pages for 2,000 reports.

I think the reorganization in 1972 resulted in a Policy review that was a good review but did not get into picky comments.

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## Expanding the Policy Role

Mr. Eschwege

Shortly after Mr. Staats came in—it must have been one of his first acts—he renamed the office the Office of Policy and Special Studies and apparently added to the pure policy function what I would call a research and experimentation group in ADP, systems analysis, and so on. Did you people get involved in that, or was that sort of separate from you?

Mr. Voss

Elmer Staats wanted to bring in people from other disciplines, and he felt that to try to do this by integrating them into the two divisions—Civil Division and Defense Division—just would not work immediately. So Mose agreed to take the people that he wanted to bring in; I'm thinking especially of the systems analysts like Keith Marvin and Dan Rathbun.

Some of these people came out of the old Department of Defense—the whiz kids over there that used to work for Robert S. McNamara. They were a breed of animal different from the type that I was ever used to dealing with. They were taking on subjects like whether expeditions to the moon should be in recoverable capsules or in expendable one-shot ones. These were high-level things that they would put together in reports pretty quickly.

They'd put a report together in 2 weeks on very, very major matters and then give them to us for review. We still had to review them, although

we were looking at reports that couldn't be referenced. There was a lot of in-fighting then between the report reviewers and the new people that were coming in with different kinds of backgrounds. We didn't understand them, and they didn't understand us.

Fortunately, I spent only 2 more years or less in Policy then. Elmer Staats changed all that in 1971 when we became the Office of Policy and Program Planning, and these other functions were moved to the new FGMSD. It was a tough 18 months, from my standpoint, in trying to deal with something that we just couldn't get together on, and the new people usually ended up, of course, dealing with Elmer Staats.

Mr. Eschwege

We already talked about training and about how Leo Herbert wound up around that time also as Deputy on the Policy staff. You gave us a couple of reasons already, of which one was to try to avoid that conflict between how policy was taught and how policy was promulgated by the Policy staff. Also, we mentioned that Leo told us that the Comprehensive Audit Manual really wasn't being used in training. Leo gave one other reason for his move to Policy. He said he moved because there was a Civil Service Commission audit of GAO as a result of which it was difficult to sustain his high grade where he was; he then moved into Policy to keep that grade.

Mr. Voss

No one ever said that to me, but that's very possible.

Mr. Eschwege

The other thing is that Leo didn't stay there very long, a year or a year and a half maybe. Do you recall why that particular organizational setup was abandoned?

Mr. Voss

As I recall, it was not only Leo's operation that came in, but a lot of little loose ends also came in when the Office of Policy and Special Studies was put together. Mose didn't want that. He agreed to this organizational change, considering it an interim measure. That was not Mose's style. He was not interested in having all of those little groups under him. He really wanted the policy function, which would include accounting, auditing, and reporting; that's what he was very comfortable with. He was not comfortable with all these other operational areas, as he would call them. I'm sure that as time went on, he convinced Elmer Staats that they should be placed out in some other areas.

Mr. Eschwege

The other involvement, at least, by Mose—I don't know whether you people were involved in it—had to do with the education panel and the

consultant panel of the CG. Was there much activity on your part or the rest of the Policy staff?

Mr. Voss

The consultant panel was Mose's baby; he got quite involved with that group. In fact, I thought that Leo Herbert got more involved with the educational panel than Mose did, even.

Mr. Eschwege

He did. That's for sure. One thing I recall about you, Al, is that before we even had a planning staff, you used to come down to me and presumably to other groups with a Form 100 and started raising questions about why we were doing a job or how we were doing a job. Tell us just a little bit about that. When did that start? And at whose direction? Do you recall?

Mr. Voss

I can tell you point blank that was at Elmer Staats's direction. All Forms 100 would come through the Policy staff for review, not approval. The reason we began to review Forms 100 was that we had jobs that consumed a large amount of resources, amounting to 8,000, 10,000, and even 12,000 man-days, fantastic jobs, and at the end of some of these jobs, there wasn't much coming out of them. On top of that, Policy did have a good corporate memory about jobs that we had done in the past. Mr. Staats was always concerned that we were putting a lot of manpower into areas that we had kind of beaten to death, and he thought maybe we shouldn't be into those areas again so soon.

He gave me a pretty direct order on that, that if I didn't believe the job should be done, I should talk to the Division Director and if I still didn't believe it was to be done, to come talk to him. I didn't even have to talk to Mose on that. He wanted a review up front on these jobs, and he also wanted a review up front to make sure we did a preliminary survey before we made a full review. Staats knew more about these audit manuals than most of our auditors did. He understood what was in the manuals, and he wanted preliminary surveys done 50 or 100 days before putting Forms 100 through for the detailed reviews on subjects we didn't really have a good feel for. In fact, as you remember, that's when you had to write a digest accompanying the Form 100 for the detailed review. As we read some of those digests, we wondered why the staff had done the review. In fact, we sometimes wondered whether they didn't have the finding and then went out and audited to support that finding, whether it was there or not. [Laughter]

Mr. Eschwege

Was that sort of activity continued after there was a planning staff?

- Mr. Voss                                       It was continued almost to the time I left. I don't know what happened after I left to go to the region in 1974. I did coordinate my review of the Form 100 with Bill Conrardy over at Program Planning.
- Mr. Eschwege                                Did you kill many jobs that way?
- Mr. Voss                                       Not many; very few really. But I'll say one thing. If you went down to Division Directors enough times on these jobs, they did look them over a little bit more carefully and maybe cut back on what they intended to do, which was fine.
- Mr. Eschwege                                I usually got a visit from you on your way home from work. You'd stop in on the sixth floor, and you were very nice about it.
- Mr. Voss                                       Thank you, Henry. [Laughter]
- Dr. Trask                                     We've made mention of the reorganizations in 1971 and 1972. I just want to raise a question about the effect of these reorganization activities on the Office of Policy. It became the Office of Policy and Special Studies in 1966 and then the Office of Policy and Program Planning in April of 1971. Then in 1972, as part of the major Staats reorganization, Policy was separated from Program Planning. This was done at the same time that OIR was established, and Morse then became an Assistant Comptroller General, with responsibility for those three offices. How did this affect Policy? Were these rather rapid organizational changes upsetting, or were they a problem in any way?
- Mr. Voss                                     Not from my standpoint. I don't think they were upsetting from anyone's standpoint. I think they opened up an awful lot of good jobs and grade levels across GAO.
- I came back to Policy around September or October of 1970, and at that time, I was told that I was going to be the Deputy Director in the Office of Policy under Mose. He told me then that there were things in the making on the reorganization. We all knew long before it was put in writing that all of GAO was being reorganized. That was not something that was a big, dark secret.
- We all knew that the first place to be reorganized was going to be Mose's place, from a stature standpoint. He would be the first Assistant Comptroller General. And then after that, the operating divisions would be reorganized. I think there were a few days between one reorganization and the other. I personally felt very pleased with that. I became the

Director of the Office of Policy in 1972. I moved up onto the seventh floor into a nice suite there, and Henry became Director of a division, Vic got to be a Director, and Greg Ahart was a Director. On the Defense side, the reorganization opened up a lot of places.

I believe Mr. Staats opened up a pretty nice organization that was logical and gave us some very nice grades. At the time, it didn't mean any money, because we were all making the same amount of money.

Dr. Trask

Did the policy functions or duties change at all?

Mr. Voss

No. The policy itself didn't change, even from an accounting standpoint. We still had the accounting policy responsibility, but FGMSD, which was created in 1971, did all the groundwork for us if we had to do things that would change accounting policy, either internally or externally, for guidance to executive agencies. Title 2 of the GAO Policy and Procedures Manual for Guidance of Federal Agencies was the main title for accounting. FGMSD had the people and the expertise, but it still passed revisions through Policy for review. We were responsible for those manuals.

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## The Holifield Hearings

Mr. Grosshans

Regarding one of the areas we've touched on before, we want for the record just a little more discussion about the Holifield hearings in 1965.

Gene already talked about the requirement to identify specific, responsible officials in the reports; seeking voluntary refunds from contractors to a large extent because we really didn't have statutory authority; and referring cases to Justice, even though Justice, in most cases, felt there was no legal basis for it. These referrals were reported in the papers, and obviously the contractors didn't like to be tried in the press. Sensationalizing the titles of reports was another concern, particularly on Defense-related reports.

All of this led up to the Holifield hearings, but how did we get ourselves in this particular mode of operating? Who was the main driver on this? Was it Campbell? Was it Mose Morse who was insisting on having the individuals identified and having those hard-hitting titles and reports? Does anybody recall what led up to that?

Mr. Voss

I recall the changes very definitely, but I don't know where they came from. The identification of individuals was my biggest problem. At times, a grade 9 or a grade 11 out in the field was responsible for a \$5 million goof, and we used to put the name right in the report. That used to cause me some heartburn, yet talking to Bob Rasor, I found it didn't cause him any heartburn. I have a feeling the policy change came from Joe Campbell, but no one ever told me that. It was certainly backed by Ellsworth Morse.

I thought that was a comedown in our reporting ethics or principles, because I didn't see a real case being made that a particular individual was the guy that screwed up this \$5 million contract. Some of these contracting officers, as you well know, had to deal with a lot of contracts and cases. They were lucky to come out alive and stay up to date with what they had to do.

I thought even that the Defense Division believed that identifying those responsible was a very good thing to be doing. I don't know.

Mr. Grosshans

We kind of went from good experiences and piggybacked off of that.

That's an interesting issue. I went back and read some of Mose's daily entries. He kept journals on all of this. He used to have these meetings of heads of division every 6 months or thereabouts, and early on—this was about 1963—the entries reveal that Mose was pointing out to the division heads that they really needed to better identify responsibility and so on. At the next meeting, he would talk about a good experience that somebody had and the actions that resulted from that. In the next one, all of a sudden, 5 or 10 instances of identifying in reports those responsible were discussed. It seems that then this practice pretty soon took on a momentum of its own, where Policy was pushing the divisions pretty hard to try to meet its expectations. The history isn't clear on that, because we're missing one of Mose's journals.

I was in the field at the time, but I know the guidance was clear from the Defense side that unless you do this, you're not going to get a draft report through Policy. Either do this, or forget it. I'm just wondering how we got to that very arbitrary position?

Mr. Voss

As I was told, the CG met weekly with his Directors, one at a time. Sammy would go up and tell what was going to be coming over his desk this week, Newman would go up, and Mose would go up. I always felt

that that kind of guidance came from on high, but that may not necessarily be true. It may have stemmed from Mose Morse himself; he always did feel people should be held responsible.

You remember the appendix that was put in the report—and we might be talking about as many as eight pages—listing all the people who were responsible for the activities being discussed in one report. I was at a meeting with Elmer Staats and Bob Keller and Mose, and Bob Keller said, “We’ve got to get rid of this appendix.” He said, “All we’ve got are pages and pages of this.” And Mose said, “No way. We’re going to keep that appendix,” and Keller said, “One day, Elmer Staats is going to be away from the Office, and I’m going to issue an order.” [Laughter]

Mose was very strong-minded on identifying officials that were responsible, but I never felt it was he that said, “Let’s go down to the grade 9 and get him.” But I don’t know for sure. I know Razor was firm on that.

Mr. Grosshans

What was Policy’s role during this whole period? Obviously, the handwriting was on the wall that the contractors did not like what was going on. I know we got a lot of criticism in the field. I was at some of those same contractor places, and there was no doubt about it that they were perturbed about it and that they were going to do something about it. Did you anticipate that some action would be taken, and if so, what did you do about it?

Mr. Voss

I personally didn’t have any real inkling ahead of time that Chet Holifield was going to hold hearings. If Bob Razor did, he never told me. The scheduling of the hearings came as a surprise to me. I do know that from one day of calm to the next day of people running around getting ready for the hearings, it was obvious that they were not prepared ahead of time, because there were a lot of things that had to be done to pull together the information that would be needed to testify.

Mr. Grosshans

Was Policy involved at all in trying to get ready for the hearing and then also dealing with the comments and drafts?

Mr. Voss

With the printed drafts that came off the Hill?

Mr. Grosshans

Right.

Mr. Voss

Yes, I got a little involved, but very little. Razor got very heavily involved in trying to tone down the criticisms that were being levied at GAO, some of which were definitely unfair but some of which may well

have been fair. There were two different committee report drafts that he got. He reviewed them and made suggestions as to how to change the language and maybe still keep the essence of the committee's view of what should be done and portray what was bad reporting in the past. The final report was a far cry from the first draft, but it was still fairly damaging in describing the kind of work we had been doing.

Mr. Grosshans

Did Mose Morse play a role at all in this, and particularly did he help formulate the position we took in responding to the Committee's recommendations? Some people were somewhat critical of Mr. Weitzel's position and responses, viewing it as caving in too much to the committee.

Mr. Voss

Yes, Mose did take a role in that. I don't know if you were involved in the auditorium meeting that we had.

Mr. Grosshans

No, I wasn't.

Mr. Voss

If there was any man that could come in after those hearings to kind of smooth over the problems that had developed between the House Government Operations Committee and the General Accounting Office, Frank Weitzel was the man, and he did an awful lot to smooth things over.

But what happened was that we were killing jobs and reports containing, I would say, millions of dollars worth of findings. Some were being killed because of things that Frank Weitzel had said. He reviewed several reports that we had killed because it was not a very good time to be putting out those types of reports. I don't think the Civil Division killed many, but the Defense Division was killing many jobs and report drafts. Maybe we were looking at a backlash here, and we were really caving in completely and just dumping draft report after draft report on contractors down the tubes. Weitzel got very upset about that. He got concerned about that.

I think we resurrected some and issued them as little Group III and Group II reports to agency officials, but we may have killed as many as 400, 500, or 600 reports or jobs. When I say killed, I don't mean they came to Policy and we killed them. They just went off the record.

Mr. Grosshans

You alluded to the splitting of the reports; what was Policy's position on that? On a clothing items review, we made five separate reports, belt buckles being one of them, buttons was another one, etc.



- Mr. Voss The flap on the trousers was the one I remember. [Laughter]
- Mr. Grosshans Right. How did Policy let this type of thing happen? It wasn't just the type of issues identified in the Holifield hearings. There were other reporting practices at the same time. Take the ADP reports that some of you have already touched on. We put out 40 or 50 ADP reports in a short period of time; they all had the same message over and over and over. How did Policy let this type of report go out?
- Mr. Voss Initially, I think, we thought they were very good reports. They were simple to read, they were simple to understand, and there were big dollars attached to them. Not only the Defense Division but Irv Crawford [Assistant Director, Civil Division] liked those short reports. He was over in GSA [General Services Administration] doing the same thing you were doing at DSA [Defense Supply Agency]. And they were very simple reports, the Congress understood them, the press understood them, and the military understood them. We thought they were pretty nice reports.
- But I agree that after we had issued 20, 30, or 40 ADP reports, we began to push harder for us to look at the basic management weaknesses and to look at the broader implications. We said, "Don't be just taking one system in one agency and criticizing it. Take a look at what's wrong with the regulations and policies in the agency and maybe even in the central agency of the government that is handling ADP."
- But, initially, we thought they were good. We backed down on that position later by saying, "We think we've had enough of this kind of report. It's time we took a look at the overall picture." I remember that one very clearly. The reports were very well-received.
- Mr. Grosshans After 40 of them?
- Mr. Voss No. Not after 40. The first 10 or 15 of them were well-received.
- Mr. Pahl They could be gotten out fairly rapidly, too, couldn't they?
- Mr. Voss Yes, they got out fast.
- Mr. Grosshans Some of those reports took a lot of time. This was before we had the use of computers. We were sitting there with calculators recording data on 40-column schedules; we were calculating the variables and figuring out the lease-versus-buy costs. I got involved in a few of those, and this work was not the glamorous work that most of us came to GAO for.



I guess there were hard feelings in that auditorium when Mose stood up and in effect said, "If you guys had followed the policy, you wouldn't be in this predicament." We condoned these deviations from policy, because every report that was to be signed by the CG went through Policy. But it's true; those were good policies.

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## Concern About GAO Policies

Mr. Eschwege

Let me just mention a couple of specific policies that in one way or another got us into some trouble. One of them, I must tell you, I was personally affected by, but the policy applied to a number of our jobs. It had to do with making audits in areas that are currently the subject of court cases. I'm speaking of the Tennessee Tombigbee Waterway review, which was conducted in the twilight of Staats's 15-year term, but there were similar cases that I was involved in, not resulting in any particular problem.

This was also one of those "generally-speaking-type policies" that you could point to and say, "Well, we should end this audit because this area is the subject of court cases." It might involve an environmental issue, or in the case of Tennessee Tombigbee, it was the railroads that were suing the project because they felt that there were some environmental problems. But behind all that was a concern that competition might arise from having a waterway taking away some of the traffic from the railroads.

That's a policy that had to be coordinated with our General Counsel. I don't know whether you were in on formulating it.

Have you run into it maybe, Don, at some point?

Mr. Horan

I don't know the origin of it. It's been a policy as long as I can remember.

Mr. Voss

It just seemed to be a very reasonable type of policy to stay away from things that are to be tried and settled in court so that the information we might develop couldn't be used by either party.

Mr. Eschwege                    It was easy to end a job when you were starting it and found out early that the matter was in the courts. But in the case of Tennessee Tombigbee, the job had been under way for some time and the issue wound up in the court then. And that added to the problem internally and externally.

Mr. Voss                         I thought that generally we stayed away from individual water resource projects, too.

Mr. Eschwege                    Well, you're right. This was not a job affecting just Tennessee Tombigbee. It was a job to review the methodology that was being used in three projects, this being one of them.

Mr. Voss                         GAO wanted to determine whether the costs versus the benefits were favorable for the projects.

Mr. Eschwege                    Yes. In other words, how did the methodology used result in a favorable cost-benefit ratio, and was it a sound methodology?

Mr. Voss                         Did that report ever see the light of day?

Mr. Eschwege                    Yes. We did stop work on that project, but we planned to issue a report about the other two projects to demonstrate what the methodology was and how it could be improved.

Mr. Voss                         Sounds great.

Mr. Eschwege                    But it created some problems in that the press felt that we were backing away from the review because of some congressional pressure.

Mr. Voss                         Oh, I see. But we said we were interested only in trying to show whether the methodology was right or wrong, and we were able to do it with two projects. So why should we review a third project?

Mr. Eschwege                    Something like that, yes.

Mr. Voss                         That sounds good.

Mr. Eschwege                    But the problem didn't go away for a long time. We finally did get back into that project because we were requested to do so and, I believe, the courts had disposed of the case. So we issued a separate report in 1981 on the Tennessee Tombigbee Waterway.

The other policy matter I know Don must have been involved in at one time or another was the Mayaguez report in 1976, and this had to do with the release of the report. As you recall, it was released not by us per se but by the requester at a time that was opportune for the requester.

Mr. Horan

Politically opportune.

Mr. Eschwege

Yes. Did you get involved in that at all?

Mr. Horan

I was in Policy at the time, and I know of the case. I can describe a little bit about what our policy was at that time. We went along with the requester's wishes in terms of the release of our reports, and usually we got the requester to release such reports within a reasonable period of time. In this case, we had issued the report to the requester, but I believe he just kept putting us off when we asked him to release the report. As Election Day came closer, he decided that this was the time to release the report because it had some political advantage for the party that he represented.

Of course, this brought a fire storm of criticism to the General Accounting Office, suggesting it was being used for political purposes and questioning whether it was the independent, objective appraiser that it purported to be. So after that, we did take a very close look at the policies that we had about release of products, and my recollection is that our Office of Congressional Relations [OCR] had extensive discussions with the key committees and tried to arrive at a new policy that would permit us to release reports to the public, I believe, within 30 days of the issuance of the report, with some provision for delay if a hearing was about to be scheduled.

So we did review the policy. It was an awkward position for the General Accounting Office to be in, and it did result in a pretty important change in our policy on release of reports.

Mr. Eschwege

You mentioned OCR. I guess that in that sort of a situation, Policy staff did not take the initiative. Instead, Mr. Staats looked to OCR to help change that.

Mr. Horan

There was virtually no important circumstance that I can recall where the Office of Policy staff would be dealing directly with the people on the Hill on an issue like this. OCR or Mr. Keller or somebody at that level always dealt with the Hill on such issues.

- Dr. Trask There was a meeting in Williamsburg, though, right after the Mayaguez report was released where the division heads and other officials participated. This group helped develop this 30-day release policy. Do you remember that meeting?
- Mr. Horan No, I don't.
- Dr. Trask The Mayaguez report was released in early October, the day before a presidential debate, which was the political issue. Within about 2 months, in December 1976, Mr. Staats had the division heads and other people at this Williamsburg meeting.
- Mr. Eschwege I remember that meeting. The issue was probably on the agenda. I don't think it was on the agenda for this sole purpose. The debate was between Carter and Ford; Carter brought the issue up; and, I guess, Ford was not prepared to react.
- Let me bring up one other Policy function. It has to do with the Freedom of Information Act. A decision was made that we would follow the spirit of the act. I guess Policy always has had a role to play when there have been requests to provide information in GAO files. Was there anything unusual there that you want to discuss?
- Mr. Voss We followed the spirit of it, but regarding requests for GAO working papers, I don't think that we ever really said there would be complete access to our working papers. We would review the working papers and see whether there was anything in there that we should not release. Some of those working papers were hard to even read. We didn't want things to get out to the public that could be easily misinterpreted.
- Mose was very strong against just dumping working papers into the press room and saying, "Here are our working papers on this job." He felt that a fairly detailed review should be made of those papers before they were released to make certain that they would not be misunderstood and would not be used out of context.
- Mr. Eschwege Let me just ask you: If the working papers could not be read, how were they reviewed?
- Mr. Voss I had a chance one time to go through them, and it was hard to follow even what they were talking about. We were supposed to be a fairly professional organization, yet people just might jot things down and shove them in their working papers, although they had nothing to do

with the job. As professional an organization as we have here, I would hate to have people like the press just walk in and look at the working papers.

Mr. Eschwege

What was the policy if you had done a job for a requester up on the Hill, and she or he asked for the working papers?

Mr. Voss

We would look through the working papers first.

Mr. Eschwege

But the requester would be entitled to look at them?

Mr. Voss

Yes, we would let the requester look at them.

Mr. Horan

One part that was especially sensitive, I think, was the internal review comments that were raised on drafts. We would not agree to permit unrestricted access even to a requester to early drafts, reviewers' comments, and the like because we felt that that might inhibit open and candid discussion of disagreements that arise in the review process. Anyone, including the requester or the public, could use a comment raised by a reviewer as a reason why a report shouldn't have gone out or why a position was not as strong as it should have been.

Mr. Grosshans

For the record, as Don well knows, that's one situation to which our exemption applies. If we were to release these comments, it could inhibit our staff's handling of them.

Mr. Horan

And what happens, too, of course, is that some reviewers will write things right on the workpapers, little notes in the margins and so forth. There again you could have a situation where you've got a review comment that just is not appropriate for external release. So we had to watch for that.

Dr. Trask

I want to raise a question about the writing of the history of GAO, which interests me. Mr. Staats was interested in this, and there were various projects. He brought in Joe Pois (among others), who was a University of Pittsburgh political scientist, to work on the history. Dr. Pois eventually produced a manuscript that was reviewed by Policy like a report, and Mr. Morse played a big role in that.

This may have been when you were Director of the Office of Policy. Do you remember the circumstances here?

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- Mr. Horan I know this is one that Mr. Morse personally handled, quite frankly. He didn't farm it out for other reviewers. I knew that there was some controversy. Mr. Morse was unhappy with the tone and some of the issues that were being raised in the Pois drafts.
- Dr. Trask I've seen a copy of the manuscript that Morse worked on; he was very critical of a good bit of the Pois manuscript. It is my impression that Mr. Staats wanted basically a factual history of GAO, and Pois went beyond that to include analysis and criticism, some of it adverse criticism, and this was reflected, I think, in Morse's review. I think the original idea was that GAO would support the publication of the manuscript, but that was not done. Pois eventually published it on his own in a book that was called *Watchdog on the Potomac* [1979]. I think that's another example of the kind of role that Morse played.
- Mr. Voss You know, Mose was very astute and would not allow things to be published about GAO that he felt were just not fair or accurate. Regarding this kind of thing, it was his baby. He reviewed such areas in detail. He didn't rely on anyone else.
- Dr. Trask I think there was a certain amount of feeling that there was no particular reason why GAO itself would want to support or publicize some of the things that were said in that manuscript.
- Mr. Horan Yes, I suspect Mose himself would agree with some of the criticisms and be prepared to discuss and debate those internally, but I think it just went against his grain to have the General Accounting Office support the publication of that kind of a document. It seemed to me that's why he was concerned about it.

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## Enforcement of GAO Policies

- Dr. Trask I want to bring up another topic just briefly, and that's the degree of latitude given to divisions and offices in carrying out GAO policies, for example, determining the level of reporting and quality assurance provided and dealing with the Congress. Do you have any comments on this? What kind of problems developed?



Mr. Voss

Let's take the level of reporting first. Obviously, if you got a congressional request, there was no doubt in those days how that was going to be reported and who was going to sign it. That was going to be signed by the CG. If you had a self-initiated job, the level of reporting would be determined right in the division as to whether it would go to the Congress, whether it would go to the head of the agency and be signed by the division director, or whether it would go below that level and be signed by an Associate Director.

Policy reviewed periodically the reports that were issued at a level below the Congress or members of the Congress and evaluated whether they should have been issued to people at a higher level. Under Elmer Staats, that review was assigned to Mose and he gave the results to Elmer Staats. In almost 100 percent of the cases, we were in total agreement that the reports should, in fact, have gone to lower levels. There were a lot of them going to the Congress that we thought should be going to the lower levels.

But initially, the determination was being made in the division, always remembering that Division Directors had to come before the CG periodically and talk about the work that they were doing and the work they were planning to do. You could tell just from the CG's interest whether you thought you had better send that report up to him for signature even if the findings might appear to be not too substantive, because he was very interested in a lot of subjects. We in Policy used to sit in the meetings with the idea of sensing Mr. Staats's interest in these reports and determining whether he thought they should go to the Congress; we would then wait for them to come through Policy for review to see how substantive they were.

But I don't think there was any problem in the level of reporting, unless it was a problem that too many were going to the Congress; these went through Policy.

Mr. Horan

Al, you mentioned earlier that it was almost an admission that we hadn't done such a great job if we did not send the resulting report to the Congress and have it signed by the CG. Individuals in the organizations felt a tremendous pressure because of that.

Mr. Voss

Especially if you had spent 5,000 man-days to do the job. [Laughter]

Dr. Trask

What about dealing with the Congress and congressional staff on request assignments, meetings, hearings, and preparation for hearings?

Mr. Voss

I guess that back in the Joe Campbell days, we were encouraged not to go up to the Hill too much. Elmer Staats in his day was very anxious to develop this relationship between the audit staffs and the staff on the Hill. In fact, sometimes the chairman of a committee—I met with the chairmen of several committees to discuss national issues—would be very happy about that. We used to have to write a contact memorandum, of course, when we came back. We always gave Mr. Staats an opportunity to go with us, especially if we were meeting with a member, and he himself would set up meetings where he would take some of the staff with him to go and meet with members.

The Office of Legislative Liaison—that is now OCR—kept a pretty good handle on what was going on up there; that was Bob Keller's little group. In fact, Bob didn't like it when the office got expanded and one or two people were added to that group so that we could get better coverage of the proceedings up on the Hill. There were so many staffs going up on the Hill on a continuing basis. They were up there all the time.

I don't think Mr. Staats, for instance, had any problem with this kind of relationship. In fact, there you found out what kind of work you should be doing. Why do work that they're not interested in?

Dr. Trask

Did OCR set the rules for this, or did Policy have anything to do with that?

Mr. Voss

Oh, yes. Policy had a lot to do with it, but OCR became pretty dominant, especially when Keller became the Deputy Comptroller General, as to what kind of rules we would have. But we issued a policy on relationships with the Congress. That was part of our Report Manual.

Mr. Grosshans

How did Policy know whether the policies as contained in these manuals were actually being followed? Today, we have the PAQRS feedback and OIE [Office of Internal Evaluation] reviews that might deal with that. In the earlier days, how did you know that the 5,000 or so GAO folks out there weren't independent operators and weren't doing their own thing?

Mr. Voss

Well, how did I know? I guess OCR once in a while would give me a clue that things were not going right. I had some friends up there on the Hill who made sure that I knew if I had to know. There were also the contact memorandums. I did get some contact memorandums to read, especially if Bob Keller or Marty Fitzgerald, the Director of OCR, thought there was something there I should see, but not all of them. They would send them

down to me. If you say was there some sort of a routine or system that kept my finger on the pulse up there, no. Absolutely not.

Mr. Pahl

Mr. Staats got involved. I seem to remember that at the audit site, notes were coming from OCR with Mr. Staats's comments on something we had done or discussed on the Hill.

Mr. Voss

He got involved very heavily. Policy probably got involved less than Elmer Staats did. As I say, that was Bob Keller's little bailiwick, and he knew exactly what was going on on the Hill. If he wanted me to know something that he thought I didn't know, he would tell me.

Mr. Grosshans

Don, did you have any concerns about how these policies were being implemented?

Mr. Horan

Actually, you're too busy just working on the reports to be concerned about this matter too much. Most often, I think, you would find out about it if it was a serious problem. Of course, you're going to hear it from the Congress or the agency or the media. Somebody would be raising enough of a fuss so that people would get together and say, "What went wrong here?" And then you would start saying, "Well, is it because we haven't been clear enough or complete enough in the policy guidance? Let's get some people together and consider a new policy."

So it tended to be a reaction to something that either got away from us, got out of hand, or happened for the first time and that created some problem. Policy would then try to do something about putting some guidance out. But there wasn't any systematic check on compliance with the policies, except for the report review.

Mr. Voss

I like what Don says on that, and I think we mentioned it earlier. Many policies came about because of what had been happening. As opposed to being very prescriptive, Policy was descriptive.

Dr. Trask

How did Policy deal with what might be called policy violations by divisions and offices mentioned earlier—Sam Hughes and OFE, Canfield and EMD? They didn't always follow the policies. How did Policy deal with that or react to those kinds of things?

Mr. Voss

Regarding OFE, we were very happy about that and it was a relief not to deal with that operation. Six months or 8 months after Monte Canfield came on board, he did get a pretty good Deputy, Dexter Peach, who

knew what the policies were. Peach was assigned, I'm sure, very purposely to have Monte hook up with someone who was from inside GAO.

Mr. Horan

Well, Monte may not have even realized it, but there was a policy review on virtually everything that was going out of EMD. I was involved in some of the reviews. Now, Monte stayed above those reviews, and I worked with Assistant Directors and with Monte's Deputy, but I doubt that there was anything that went out without having some kind of a Policy review. We knew what was in those reports and papers. If there was a big problem, we could make it known.

Dr. Trask

He said in the oral history interview that we did with him that he couldn't deal with Morse and that, in fact, Peach was dealing with Policy for him. Isn't that what he said, Henry?

Mr. Eschwege

Yes. It's consistent with what they just said. Peach was his Deputy, and that was good enough. He did say that a number of reports that he would have liked to go to the Congress had been downgraded in order to avoid a Policy review.

Mr. Voss

Well, a lot of people did that.

Mr. Eschwege

That didn't bother you?

Mr. Voss

As we reviewed the Group II reports, we thought that lower level of reporting was a very good decision on their part. I don't recall that anything that Monte put out as a Group II report should, in our opinion, have gone to the Congress.

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## Relationship of Comptrollers General to Office of Policy

Mr. Grosshans

Do you want to talk a little bit about the access that the Policy staff, including Mose and succeeding Directors, had to the CGs? What was your relationship, and what were your marching orders? Did they significantly differ among the various CGs?

Mr. Voss

Substantially.

Mr. Horan

I served a couple of years as the Director of the Office of Policy for Elmer Staats, and then my second tour as Director was with Chuck Bowsher. My access to Chuck Bowsher was just so much more frequent, and it seemed like I was involved in so many more things. At the time that I served the tour under Chuck Bowsher, we had an Office of Quality Assurance that was doing the report review. So in fact, Chuck Bowsher was drawing me in to matters that went beyond the actual report review.

Elmer Staats basically dealt with Mose Morse. There were very few issues where you would end up dealing directly with Elmer Staats at the reporting end. Usually those things were resolved beforehand, or if you had a big issue, Mose Morse would go in and work that out with Elmer Staats.

Mr. Voss

I was in the Policy office during the tenure of Joe Campbell and Elmer Staats. There was practically no contact with Joe Campbell, except at the Director level. With Elmer Staats, I had a lot of contact as Director of Policy and even as Assistant and Associate Director of Policy. We met two, three, four times a week—sometimes more—on reports, on program planning, or on specific jobs. There was a world of difference between those two gentlemen.

Mr. Horan

I remember that at the time that I was there, we were in the go/no-go mode, so that naturally led, I think, to less contact with the CG than at the time that Al was there.

Mr. Grosshans

You mentioned something before about recruiting quality staff for the Policy office; we have got some good examples of such people sitting here at the table, but there were other very qualified people that went through there. Who did most of the recruiting? Was that Mose himself, and if so, how did he attract the talent that he wanted there?

When we started the discussion, you said an assignment to Policy was generally viewed as not being one of the fast-stepping type of opportunities for a number of reasons. You were off the line and you didn't produce Group I reports that most of the time you reviewed. With that type of baggage, how did you get the type of talent that you were looking for?

Mr. Voss

When I went into Policy, we had Charlie Hylander, who reviewed reports on a part-time basis, and Walter De Vaughn, who was also assigned to review reports full-time. Mose dealt with Samuelson almost

as you would with a brother. Both A. T. Samuelson and Mose were very close. Sammy would see to it that good men were sent over to Mose. Mose did not seek staff from the Defense Division to review reports. He did seek staff from FOD. Bob Rasor also did not deal with the Defense Division, because he and Mose just didn't feel the Division would send a quality person over.

So how did we get good people? Well, promotions did occur in Policy, and John Thornton, FOD, was very helpful, because a lot of people in the region wanted to come into Washington for various reasons, but promotion was one of them, obviously. John was very good in steering good people into Mose's shop, too.

Mr. Grosshans

I remember a discussion I had with Mose in the mid-1960s, when he was trying to convince me to come in to Washington. I wasn't prepared to make the move at the time, but it certainly looked like a good opportunity from what I saw at the time.

Mr. Voss

Regional Managers—to my knowledge, all of them—thought fairly highly of Mose and were very anxious, if they had a good man that wanted to come into Washington, to recommend him to Mose.

Mr. Grosshans

Al Clavelli was very disappointed when I turned that opportunity down. He told me—and I can remember that very vividly—that he really felt it was a good opportunity and that that was really what I ought to strive to be in GAO.

Mr. Voss

You see what happened?

Mr. Horan

I have to say that he gave you some good advice, because I think a tour in the Office of Policy, particularly because of the way we were doing report review, was an excellent way to really get to know what the policies were and what the good and bad points were in products reviewed. From there, you could then move on to be an Assistant Director or an Associate Director or whatever and do your job that much better. So I think that while it may not be pleasant—there was a certain confrontational nature to reviewing reports, and you don't have the same excitement as doing your own jobs and so forth—it's an excellent training tool.

---

## Looking Back on Policy Career

Mr. Grosshans

As a final point, we ought to take some time to have each of you reflect a little bit on what you feel you achieved; how that tenure in Policy really impacted on your career; and what, if anything, you would do differently today if you had to do it over again. Don had three shots at it. [Laughter]

Mr. Pahl

The best part of my career in GAO began in 1972 when Al Voss asked me if I would join him in Policy. At Policy, I had the pleasure of working with Al and with Don Horan. Perhaps the worst part of my Policy career came in drafting sections of the Comprehensive Audit Manual. I found it very difficult to find time to work on them and to get my writings accepted by Mr. Morse. In fact, if I may say, I remember telling Al that Mr. Morse did use my material, but primarily as a basis for rewriting everything on the back of my draft. [Laughter]

The work in Policy was a good career development tool, although I retired at the end of my career in Policy. Al didn't mention it, but I always felt that one reason why people went to Policy was the people who worked there. There were good people there as there were throughout the organization, and working with Al attracted me. I had worked for him before on the Interior audit. Although I had no great accomplishment there, I helped a little bit, like we did in all our GAO work. Everybody puts in a little bit, and we come out with a fine product.

We were involved in all aspects of GAO's work. I think that was part of being in Policy. We even got into the training aspect. We got out to various field locations and talked policy, listened to concerns, and brought policy questions back. So it was an enjoyable experience and a rewarding one. You helped get a product out that not only Mr. Staats but even Mr. Morse would buy.

I can remember when Al had an accident—I'm digressing here a little bit—and Don had been rotated off. I was the Acting Deputy or Acting Acting Deputy for Policy for several weeks. During this time, I had contact with Mr. Morse only once when he called me in on one report. He reached around the desk and said, "Gene, this is the worst"—and it

seemed like it took him an hour to find that report—"title I've ever seen on a report." [Laughter] But that is just an interesting add-on.

Mr. Grosshans

Al?

Mr. Voss

I came out of the Civil Division when I was assigned to Policy for the first time. I had a feel for the way the Civil Division operated but had absolutely no feel for the way the Defense Division ran; the difference between their operating methods was really like the difference between night and day. I'm not saying one was better than the other, but they ran differently. I also saw how the International Division was run. I even got a little bit of FOD experience, because, during that time, the responsibility for reporting on the audits of financial statements was in the region and their drafts went through John Thornton and then in to us; so I saw how the whole GAO ran. I dealt a lot with the General Counsel and OCR. I also dealt with the Transportation and Claims Divisions. I couldn't possibly get the kind of experience in any one division that I did get in Policy. So as far as knowing GAO, that gave me a heck of a good background.

From there, I went to the region, and I got a darn good background as a Regional Manager. I came back and got a darn good background as a Director of an operating division. I don't think that at that time there was anyone in GAO who had been the head of a regional office, the head of an operating division, and the head of a staff office. Then I left GAO after I got those three backgrounds. [Laughter]

But, I'm serious. If you think about it, you'll see that those three types of background provided a heck of a good training for anybody. You don't have to be the head of these offices to necessarily get such background.

Mr. Grosshans

Anything you want to say about what you would do differently if you had to do it again?

Mr. Voss

I guess that truthfully, if I had to do it again, I would have finished my career in the region as a Regional Manager. I don't know how it is these days, but I understand a lot of Directors wanted to get into the regions and be Regional Managers. You can make a heck of a good contribution in a regional office if you've got a headquarters background and if you don't get stale. You don't have the pressure that you have as a Division Director in headquarters, but yet you can still make a good contribution.



In Philadelphia, about 80 percent of our resources were devoted to Defense Division work and only 20 percent to Civil Division work. But we changed that. When I left there, it was a 50-50 region, and we had gotten people involved in types of reviews that they had never done before. Coming out of Washington, you've got a background to help people to change when you are asked to go into the program results reviews or management reviews. You don't have that background if you didn't come out of Washington. I'm talking now about how it was in the past.

I would have stayed and retired in the Philadelphia Regional Office or some other region.

Mr. Grosshans

Don, do you want to say anything?

Mr. Horan

I don't know that I would change anything, but looking back at the places where I've worked at GAO, I think the first 10 years in the field were very valuable to me. I think that's a time when I learned from some very strict and very competent people about some of the fairly disciplined things that you have to do about planning, gathering evidence, and drafting reports. I think that was very valuable, and the time I spent as a report reviewer added to that. So that rounded me out a bit and prepared me to be an Assistant Director and then eventually a Deputy Director and a Director.

So I think some diversification is good, and it seemed to me it worked out just about right. I don't think I would change too much of that. I'm not ready to take another tour in the Office of Policy; I was there three times. I think I've learned that operation by now. [Laughter]

Mr. Eschwege

Al, you and I talked about this earlier. I thought you might have some comment about the current policies of GAO generally. As effective as GAO is today, and it certainly is in the news a lot, you might have some thoughts as to some additional opportunities for GAO to be helpful to the Congress, either through different policies or laws that might make it easier for the organization to get at the very important things that it needs to do.

Mr. Voss

I do have something in mind, you're right, that has remained unfinished and that in my view would have been nice to have had changed while I was in the General Accounting Office. That is the name of the General Accounting Office.

In the past, Bob Keller; Frank Weitzel; and even Elmer Staats, I guess, were afraid to change the basic legislation to do this because of what other changes might be made. GAO is not an accounting office in terms of the work it does, and that's a very misleading title for an agency that does fantastic work as reported on television and in the newspapers, books, and magazines and as an agency that causes changes and improvements in nationwide and international programs.

The General Accounting Office is a heck of a title for an organization that does that kind of work. I would hope that somewhere OCR, the General Counsel, and Policy would get together and say, "Maybe it's time we change the title of this agency and give it a name that really equates to what the heck we do."

To me, if people don't really know you, you're bookkeepers. You take care of the books of the government. That's what you are.

Mr. Eschwege

Have you got any ideas?

Mr. Voss

No, I don't have any ideas, but I do think that with all the talent you've got in this Office, you can come up with something better.

Mr. Eschwege

There was some attempt by Senator Abraham Ribicoff some years back to give us a different title and also to make it clearer that this GAO is headed by the CG of the United States. By now, I think, we understand that the Justice Department is not headed by the Secretary of Justice, but by the Attorney General, but I'm not sure that that has come fully across to some people in the case of the CG and GAO.

On the other hand, I guess, the thought here is that we're really well known today as "GAO" and that unless we can find some way of retaining the GAO acronym but having the letters represent the initials of another, more descriptive name, we would lose something.

Mr. Voss

I don't disagree with that. You would lose something among people who know you, but they ought to be able to make the change if you come up with a different acronym. A lot of people who don't know what GAO does and hear the name "General Accounting Office" think you're a bookkeeper. They might think of you differently if you give the agency a nice title that really says what you do in this agency.

It's not easy, now. I agree that acronym carries a lot of weight. The agencies sure as heck know you.

- Mr. Grosshans Well, we'll think about it, Al. Like Henry says, this has come up over the years a number of times and different things have been tried. But it's kind of hard to change an almost 75-year tradition.
- Mr. Horan Well, at one time, Government Auditing Office might have done it, but not anymore. [Laughter]
- Dr. Trask You don't want to be a captive of history, either.
- Mr. Grosshans Well, we certainly appreciate the three of you participating in this discussion today. I think Policy has been a very important part of GAO. I think we've got a little better insight here. I always thought there was more rhyme or reason to the making of policy. You disillusioned me a little bit. [Laughter] But nevertheless, we certainly appreciate your coming in—Gene from Florida, Al from Virginia, and Don for being willing to participate. Don has been so much a part of Policy because of his three different tours there that we really felt it would have been hard to discuss this topic without getting him involved. So we made an exception to the rule of interviewing someone that's still active in GAO, but I think it worked out very well.
- We certainly want to thank each of you and we're looking forward to publishing the transcript.
- Mr. Eschwege I appreciate your coming, and I think that we've pretty much updated the history of the Office of Policy now to Werner's term in Policy since 1986. All we have to do in another 20 years when Werner retires is to write an addendum to all this, and then we'll have it all.
- Mr. Grosshans Why are you pushing me? [Laughter]
- Dr. Trask I just want to add my thanks. I think we've gotten some insights into the work of you three as individuals and also learned more about people like Ellsworth Morse and others who were involved. So it's a good contribution to our record.

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