

GUEST OBSERVER

By Steven L. Katz and Jonathan D. Breul

Comptroller General's Job Is A Balancing Act

Second of two parts

Today's comptroller general performs a balancing act on a tightrope that stretches between Congress and the executive branch — with the Government Accountability Office in the middle!

The current inclusion of the GAO and other members of the accountability community at the Recovery Act table with the White House is actually an exception rather than the rule to the GAO's independent and objective role in which it may be said to be doing its best work when both ends of Pennsylvania Avenue are unhappy about something the GAO has discovered and plainly states in testimony or in a report.

The nominee for comptroller general must possess a special skill set to work with Congress and an entirely different one to work with the executive branch — and in both cases, despite highly analytical training and sharply delineated focus of the people who work inside the GAO, the comptroller general must be compatible with leaders in each branch of government, while being respected for his or her independent judgment. Pressures come from each direction, sometimes simultaneously, and often

converge over the stand that the comptroller general must take to ensure that the GAO's work, which is characteristically perceived as critical and questioning of current practices and sometimes specific officials, is quality work.

To a certain extent this reflects the origins of the GAO, which was created with the president's Office of Management and Budget — in the 1921 Budget and Accounting Act — and shares an important role of supporting and advancing management improvement across the federal departments and agencies. Examples of this mission include the early years, when rows of the GAO's "green eyeshade" employees checked vouchers of federal spending, to President Harry Truman relying on the GAO to catch war profiteers during World War II, to Comptroller General David Walker suing former Vice President Dick Cheney for refusing to turn over records of a White House national energy policy group. Yet this relationship has evolved and expanded to reflect the experience and strengths of each new comptroller general, and ironically, in light of the reputation that the GAO is the "investigative arm of the Congress," depends on the comptroller general and the GAO's relationships with the executive branch.

It is part of the proactive tool kit that a comptroller general must have and use regularly, and in the case of each of the past three

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comptroller generals — Elmer Staats, Charles Bowsher and David Walker — was made possible by their federal experience and often deep pre-existing relationships at leadership levels outside of the GAO. Bowsher has noted his practice of "inviting new Cabinet agency leaders to come meet with me at GAO." Walker also met with Cabinet and other

agency leaders and continued a GAO tradition of advisory forums to enable executive branch leaders, policy experts, elected officials and others from inside and outside government to meet and discuss important issues.

Such relationships also bring results, as evidenced by the focus that then-Secretary of Housing and Urban Development Andrew Cuomo

brought to the successful effort to get HUD off the GAO High-Risk List working in part directly with Walker.

The most natural and reflexive focus of the Congressional Comptroller General Commission, which is helping to identify candidates for the comptroller general post, is to search for someone who

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The experts weigh in: questions and answers with Charles Bowsher, comptroller general from 1981 to 1996, and David Walker, comptroller general from 1998 to 2008.

What makes the comptroller general position unique among all leadership positions in Washington and the federal government?

BOWSHER: The 15-year term of office. Unlike other lengthy terms (e.g., the Federal Reserve Board of Governors or the Supreme

Court), at GAO the term applies to a single individual. This works well and results in agile leadership and direct responsiveness to Congress.

WALKER: The CG position has the longest term of any term-based position in the federal government. The CG has the ability to take a longer, broader and more integrated view in connection with a range of important and emerging government issues. The CG also has the ability to speak truth to power. The CG's role can be particularly im-

portant when one party controls the White House, the Senate and the House.

What's the secret to working effectively as comptroller general with the Congress? What tips would you give the next CG?

BOWSHER: Working across Congress and finding out "what can the GAO do for you?" This is accomplished in private meetings, serving as a sounding board and helping to think through a strategy to address specific issues. More can always be done.

WALKER: Being a highly qualified and respected professional, nonpartisan and nonideological, is also critical. The CG must be willing to do what he/she thinks is right regardless of political popularity. Important to consult with relevant key Congressional leaders on major issues and to avoid surprises.

Should the comptroller general be a CPA?

BOWSHER: No, it is not essential. Three of the six comptroller generals have been CPAs. More

essential than being a CPA is that the CG possess deep experience and knowledge in financial management.

WALKER: It's preferable because GAO audits the consolidated financial statements of the U.S. government and the CG should not sign the related audit opinion unless he/she is a CPA. However, it is more important to have a person with the right skills and attributes than having any particular degree or professional credential.

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