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## Article

# Reflections on the Remarkable Life of Elmer Staats (1914-2011)<sup>1</sup>

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I had the privilege of interviewing Elmer Boyd Staats in 2005 in connection with a project to document the history of the U.S. Government Accountability Office, founded in 1921 as the General Accounting Office, by focusing on the individual contributions of the seven men who, at that time, had held the title “Comptroller General of the United States.”<sup>2</sup> Staats was the fifth Comptroller General of the United States, appointed by President Lyndon Johnson in 1966, serving to the end of his 15-year term in 1981. Staats passed away on July 23, 2011, at the age of 97. At a time when government service has a connotation to many Americans of discord and divisiveness, it might be worthwhile to reflect upon the life and legacy of an eminent career civil servant.

### THE EARLY YEARS

Elmer Staats was born in Kansas in 1914. An ambitious student, he was the class valedictorian of Sylvia High School in 1931. He earned his bachelor’s degree from McPherson College in 1935, graduating Phi Beta Kappa; and he earned a master’s degree in political science and economics from the University of Kansas in 1936. He earned a Ph.D. in political economy from the University of Minnesota in 1939. Staats attributed his ambition to pursue a Ph.D. degree to the indelible impression that the

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<sup>1</sup>This brief article is adapted from the author’s write-up that the Association of Government Accountants (AGA) posted to the AGA’s homepage following the recent passing of Mr. Staats. The AGA kindly granted permission for this adaptation to be submitted to the Academy of Accounting Historians.

<sup>2</sup>“The Comptrollers General of the United States and a Conversation with the Three Surviving CGs” was published as a monograph by the Association of Government Accountants for distribution at the AGA’s annual Professional Development Conference in San Diego (June, 2006). The AGA also published the separate interviews of “the three surviving CGs” (Elmer B. Staats, Charles A. Bowsher, and David M. Walker) as a three-part series in the *Journal of Government Financial Management* in 2006 in the summer, fall, and winter issues, respectively.

Great Depression left on him. At that time, he said there were only a few universities offering programs in public administration, such as Harvard, Princeton, Syracuse and Minnesota, and he chose the University of Minnesota because they offered him a fellowship.

### **MR. STAATS GOES TO WASHINGTON**

After receiving his master's degree, Staats had a summer research assistantship in Topeka in 1936; he had a staff position with the Public Administration Service in Chicago in 1937–1938; and had a fellowship with the Brookings Institution in Washington in 1938–1939. He worked with the Bureau of the Budget (now known as the Office of Management and Budget) from 1939 to 1953. President Truman appointed him deputy director in 1950. Over the next several years, he held a variety of positions (including serving as research director for Marshall Field & Co. in 1953). Staats returned to the Bureau of the Budget as assistant director in 1958, and President Eisenhower reappointed him to be deputy director of the Bureau of the Budget in 1959. President Kennedy and President Johnson reappointed him to that position. As deputy budget director, Staats had a lot of visibility within the government, and he enjoyed credibility with both parties of Congress. In 1966, President Johnson appointed Staats to be the fifth Comptroller General of the United States.

### **A TRANSFORMATIONAL LEADER OF GAO**

The GAO was founded in 1921 in connection with the Budget and Accounting Act of 1921. The early years might be described as the “voucher checking era,” with primary emphasis directed at tracking federal expenditures and collections for compliance with applicable laws and regulations. Indeed, that was the priority of the first two comptrollers general, John R. McCarl (1921-1936) and Fred H. Brown (1939-1940). Under the direction of Lindsay C. Warren (1940 – 1954) and Joseph Campbell (1954-1965), GAO's emphasis shifted to the “comprehensive auditing era” with a primary emphasis on financial audits of governmental entities. During those years, GAO personnel primarily consisted of accountants and auditors.

Staats was appointed comptroller general in 1966 and began to reposition GAO to pursue what might be called the “program evaluation era,” associated with the modern GAO. In the interview, Staats commented about the challenges he faced as he began his term as comptroller general:

My basic priority was pretty simple – I wanted to see whether I

could make GAO work as I understood the original intent of Congress. When I went to work for GAO, they were essentially just auditing vouchers related to government disbursements. Having a 15-year term is very important – it gives the comptroller general the opportunity to tackle some big challenges, to make some mistakes, yet still have a chance to shape the organization.

At that time, Staats said only 8 percent of GAO’s workload was attributable to congressional requests or legislative mandates. Under his leadership, GAO increasingly focused on broad program evaluation and policy analysis that supported the legislative mission of Congress. That also required a significant change in the composition of GAO’s staff to emphasize an evolving set of skills and subject matters, not limited to accounting and auditing. By the end of his term, about two-thirds of GAO’s workload was directly attributable to congressional requests or legislative mandates (and, today, that is approximately 94 percent). Other significant accomplishments during the Staats era at GAO include issuing the first “Yellow Book” providing professional standards for auditing governmental entities; and building relationships with the international community through his active participation and leadership in the International Organization of Supreme Audit Institutions (INTOSAI) that had not been a priority of his predecessors. It is fair to say that Staats charted the course that GAO substantially follows to this day.<sup>3</sup> He concluded the interview by commenting, “GAO is a great organization that I believe is unique in the world.” And he was unique, too.

### **INDUCTED INTO THE ACCOUNTING HALL OF FAME**

Although he was not an accountant, he served as the first chairman of the Cost Accounting Standards Board as a result of legislative mandate from 1971–1981. Following completion of his term as Comptroller General of the United States, Staats was appointed to a five-year term on the Governmental Accounting Standards Board when it was founded in 1984. He was appointed to serve as the first chairman of the Federal Accounting Standards Advisory Board when it was founded in 1990. He was induct-

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<sup>3</sup>Additional insights about Staats’ accomplishments at GAO can be found in GAO History: 1921 – 1991 by Roger R. Trask at <http://archive.gao.gov/t2pbat7/145379.pdf> (accessed 8-23-11).

ed into the Accounting Hall of Fame in 1981.<sup>4</sup>

Staats served for many years as the chairman of the Board of Trustees of the Harry S. Truman Scholarship Foundation, the president who appointed him to his first federal post. He had too many activities and received too many awards and honors to enumerate here. For example, he received the Presidential Citizens Medal, the Hubert Humphrey Medal, the Medal of Honor from the American Institute of CPAs and the Public Service Award of the General Accounting Office, to name just a few.

Staats' remarkable career in public service literally spanned the presidencies of Roosevelt to Reagan. His enduring contributions to GAO and the nation might best be commented on by those few who have followed in his footsteps. The current (eighth) Comptroller General of the United States, Gene Dodaro, CGFM, reflected on Staat's passing, "His intelligence, dedication and integrity were legendary in Washington. If anyone could be called a model public servant, it was Elmer." Former Comptroller General David Walker, CPA, said, "Elmer Staats was a model public servant who made a difference in every position that he ever held. He was a person of unquestioned integrity and an inspiration to me and many others." Staats' immediate successor, Comptroller General Charles Bowsher, CPA, said, "Elmer Staats was one of the great public servants during the WWII and post-war era. His leadership at both the Bureau of the Budget and GAO for over 30 years was never matched by anyone else in the 20th century."<sup>5</sup>

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<sup>4</sup>See the Accounting Hall of Fame induction at <http://fisher.osu.edu/departments/accounting-and-mis/the-accounting-hall-of-fame/membership-in-hall/elmer-boyd-staats/> (accessed 8-23-11).

<sup>5</sup>These quotes from Staats' successors (Bowsher, Walker, and current Comptroller General Gene L. Dodaro) are taken from the July 25, 2011 press release, "GAO Mourns Elmer B. Staats, Former Comptroller General of the U.S.," [www.gao.gov/press/elmer\\_staats\\_2011jul25.html](http://www.gao.gov/press/elmer_staats_2011jul25.html) (accessed 7-25-11).