

**Toward An Evaluative Auditing Era :
A Study of the Structure and Function of the U.S.
General Accounting Office**

Jiun Han Tsao

Abstract

This article is a structural and functional study of the U.S. General Accounting Office from its establishment in 1921 to the present time. The research focuses on how the organization was created and on what bases the institution is founded. Both theoretical analysis and practical development are emphasized. From its early book auditing role, the GAO has entered into an era of program evaluation. For major contributions and achievements, six leading Comptroller Generals are examined and discussed: J. R. McCarl, L. C. Warren, Joseph Campbell, E. B. Staats, C. A. Bowsher, and D. M. Walker. The organizational structure and decision making system of the GAO are also emphasized in this paper. Finally, program evaluation and operational procedures of the American auditing system are analyzed in considerable detail. In conclusion, the author argues that the GAO has played an important role in maintaining the mechanism of the system of check and balances in American governmental operation. In particular, the GAO is a very effective watchdog over the spending power of the Executive Branch.

Key Words: General Accounting Office, Program Evaluation,

2 *EURAMERICA*

Comptroller General, Budget and Accounting Act of
1921