Accountability Mechanisms

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Without Abstract

Synonyms
Answerability; Attributiveness; Performance judgment; Responsibility; Transparency

Accountability in Scope

Being accountable means that one is called to account for one’s actions. It sounds quite simple, but any analysis must understand the context of the actions and the authority by which the person acts. If one is in a position of authority, then in a well-functioning or ethical society that authority carries a responsibility – a responsibility to act in the interests of those who confer that authority and a responsibility to be transparent in exercising that authority. This may well be the ideal, and we are all aware of breaches that have taken place in specific contexts. In a political context, politicians may behave without accountability when they are driven by avarice or corruption or by a narrow ideological focus and so will serve only the interests of a selected few. If they are held to account, voters will not return them to power. If they are not accountable, then the voters or citizens have no say, and their opinions and wishes do not count.

In a business sense, accountability would cover good practice and prudent governance in serving the interests of shareholders, customers, employees, and other stakeholders. Performance (not just financial performance) is scrutinized by stakeholders, including corporate and other regulators who monitor workplace safety, industrial conditions, etc. Technical information such as accounting standards, performance measurement (KPIs), and consumer satisfaction indicates levels of accountability. There have been well-known examples of businesses behaving without accountability, such as Enron in the USA and some Wall Street companies during the 2008–2009 global financial crisis, though news media continually bring new examples.

In professional life one expects that practitioners who use their formidable skills to ensure the well-being of their clients do so in an accountable manner. Often the details of what the professionals do, the research upon which this is based, and the special knowledge that is acquired over time are all a mystery to the client, but the client can expect that the professional will be accountable for ethical practice. We see examples occasionally of doctors, accountants, and lawyers who do not always act in
the best interest of their clients, and they are dealt with by their professional bodies, who determine whether standards of accountability have been breached.

In this entry the focus will be only on public sector accountability and its implications for public policy.

There are three basic questions that analysts and practitioners should ask:

Who is accountable?
To whom is one accountable?
For what is one accountable?

In the sphere of public policy, there are two types of accountability. There is accountability in the making of policy and there is accountability in the implementation of policy. In the USA, the separation of powers limits the making of policy to the legislature, and the implementation of policy to the executive, though this is often blurred. In most other political systems, there is a lot of overlap between the development and the implementation of policy, and very often the same personnel are involved in both. This conceptual distinction is important as it has a significant impact on the mechanisms of control.

In all of our policy making and implementation, each actor is responsible to one another. The loop of total responsibility may be large or it may be small, but everybody is required to account for their decisions and actions. The lowest bureaucratic officer is required to account to his/her supervisor. The head of government in a parliamentary system is required to account to the legislature, the head of state, and the voters. In the USA, the head of government is also the head of state, and a system of checks and balances structures that accountability, and if there are deemed-to-be breaches that cannot wait until the next electoral cycle, then there is an impeachment process.

In a way this is the distinction between external accountability and internal accountability. External accountability is the accountability to those for shaping the direction and the big picture and strategic orientation of a government, while internal accountability is that for ensuring that the policy objectives are being implemented and met, that things are done in a proper way, and that the processes are appropriate.

In public administration, it is often said that there are two challenges – doing the right thing and doing things right.

We live in a regulatory state where, in contrast to earlier periods, governments are less concerned with the direct provision of infrastructure and services and more concerned with the oversight of that provision by others and the regulation of processes to achieve the strategic or societal outcome.

Colin Scott (2000) makes the point that accountability can be:

Upward, to a higher authority
Horizontal, to a parallel authority
Downward, to lower-level institutions and groups

In public administration, there is accountability for three things:

Money
Process
Outcomes

One could therefore draw up a nine-cell matrix of direction and content (upward, horizontal, downward by money, process, outcome). For example, upward accountability for money by a government agency would be that acquittals for the budget (as legislated by the parliament) are presented again to the parliament to demonstrate what has been done with the appropriation. Horizontally, an agency would submit its finances for inspection to the audit office and, in its negotiation for more funds, to the treasury. Downward, it would provide information to its stakeholders and consumers of its services in the way of information sheets, progress reports, and annual reports. Similarly, the other cells can be filled in.
Tools and Processes

Alnoor Ebrahim (2003) distinguishes tools and processes. Tools, he says, are devices and techniques that are stable over time and tangible, such as financial reports and disclosures which can be documented and repeated each month, quarter or year, or standardized KPI measurements. These differ from process methods such as participation and stakeholder relations which might reflect a state of action rather than a specific end result, but processes are in no way a lesser measure of accountability. Ebrahim (2003) discusses five types of accountability that relate to nonprofit organizations that deal with governments, and here they can be adapted to be used as four mechanisms of accountability in public administration.

First there are reports and disclosure statements. Most agencies have a requirement that they must report to a variety of other partners or bodies, ranging from superior authorities to stakeholders. These are usually reports on finances, programs, structures, processes, and outcomes. Sometimes they are legally mandated and must occur with a specified frequency and in a specified format. At other times they appear when it is expedient or suitable.

Second there are performance assessments and evaluations. These might take the form of measures of key performance indicators (KPIs) or evaluations. The evaluations can be internal or externally conducted and could be process evaluations (is the program on the right track?) or summative evaluations (did the program achieve what it was meant to achieve?).

Third there is the participation that is fostered and the relationships with stakeholders. Governments are often criticized for being remote, out of touch, or lacking transparency. Fostering participation is more a process than a tool. It may involve providing information and consultation with decision makers and could involve any of a number of processes. These processes might involve consultation, building bridges to stakeholders, seeking views on problem identification, various types of collaboration and co-production, collaboration in the development of policy options, and ultimately implementation, which may involve co-regulation. The greater the accountability through participation, the greater the risk, for not all interests can be accommodated, and if stakeholders are deeply involved and things do not turn out as they wished, then they could accuse the government of the lack of accountability.

Fourth there is self-regulation. It is common for organizations to have codes of conduct and codes of ethics. Sometimes these have come about in response to a scandal and sometimes as a means of broadening accountability by showing that the agency is committed to doing the right thing. There is always the issue of enforcement of the code, for if enforcement is lax, the code has little value. As well as enforcement, the legitimacy of the code reflects the way in which it came into being. Being handed down from on high rarely gives a code traction or enforcement efficacy. If there is participatory negotiation in its development, then it will have wider ownership and credibility, and if there is regular reporting on compliance assessment and breaches, all the more so.

In essence there is an agreement on key principles and ethical positions. A code of conduct and a code of ethics are separate documents. An ethical code incorporates the values of the organization and in so doing assists members in understanding the difference between acceptable and unacceptable, or more bluntly between right and wrong. A written code identifies principles and standards that conform to organizational values and is often a document expressed in abstract concepts. A code of conduct is more precise and prescriptive. It is often written in compliance terms and sets out rules of practice and restrictions on behavior. A code of ethics sets up principles, and a code of conduct outlines behavior.
Individual or Organizational?

Within government organizations, individuals are expected to do things right, and this focuses very much on process, and this underpins accountability. Codes of conduct shape these, but often individuals are not aware of these yet still perform with integrity. Accountability is enhanced when there is a culture of ethical leadership and integrity, a notion of “tone at the top.” When there is tone at the top, there is good guidance for individuals, as well as responsive management with a legitimate framework of control. The guidance includes the formal codes referred to as well as adequate training for staff and socialization into the operating ethos of the organization. Management policies and practices are clear and transparent and are in coordination by a special body or an existing central management agency such as a Civil Service Commission. Conditions for staff are negotiated and transparent and reasonably uniform or at least comparable. All of this takes place where the rule of law is well grounded and fully operational. There are laws within a legal framework enabling independent investigation and prosecution, and there are effective accountability and control mechanisms and penalties. This shapes the accountability structure of individuals and is essentially a set of internal mechanisms. Organizational accountability has a focus on external scrutiny and more formal mechanisms. The lack of accountability sits alongside corruption. As Robert Klitgaard (1988, p. 75) points out, where there is monopoly and discretion but no accountability, a situation of corruption exists. To deal with this, most countries have established anti-corruption agencies (ACAs), and while they vary enormously in their powers and orientations, they essentially aim at increasing transparency and accountability. By limiting corruption, they enhance accountability. Sometimes they play their role after a corrupt event has been perpetrated, though often they have a preventive and educational role. These external enhancers of accountability cover not only corruption but deal with waste, fraud, and abuse of office – the epitome of the lack of accountability. A full list of anti-corruption agencies and their legislation can be found on the TRACK website of the United Nations Office of Drugs and Crime http://www.track.unodc.org/Pages/home.aspx. The characteristics of success of an ACA are that the agency has a clear charter, independent from government, and a strategy of prevention, education, and sanction. Often there are; extensive coercive powers that might include the right to recommend criminal charges or even the right of arrest and detention. There should also be secure funding even in the face of major cutbacks in public expenditure. ACAs also need personnel of the highest moral caliber, public support of sufficient strength for them to go about their business with legitimacy, and overall political support which espouses accountability and the control of corruption. In most countries there will be a range of additional accountability enhancements such as an audit office; an Ombudsman; a government accountability office; legislative committees, both of a standing nature and ad hoc committees; an inspector general that might be agency specific; and ultimately the press which will certainly call wrongdoers to account (if it is a free press) and myriad public interest groups that often are insightful and tenacious.

Compliance or Values Based?

There is a long-standing debate on whether or in what contexts organizations can enhance integrity and accountability by pursuing a compliance-based approach or a values-based approach (Maesschalck 2004).
Indeed, evidence suggests that a narrow focus on compliance measures without regular and serious attention to ethics awareness, training, and leadership poses its own types of risk in developed, relatively corruption-free countries, such as Australia, New Zealand, the UK, or the Netherlands. Rules are not enough in rich countries as people who are loose with their organizational behavior will find ways to circumvent them. The story may be different in poorer and more corrupt countries, where a firm and enforceable set of rules is a fundamental starting point. It is possible, in richer countries, to blend a compliance regime with a values regime. Legal, hard controls in the spirit of the compliance approach can certainly boost accountability, which may then blend with a values-based approach that works on doing the right thing and is backed by training, awareness, and ethical leadership. The end point is to ensure that integrity and accountability are ingrained, as “regular” professional responsibility.

Too much compliance leads to over-accountability, and this can create operational gridlock, paralyze government, and make ordinary activities almost dysfunctional. This has been documented by Anechiarico and Jacobs (1996) in their study of the New York Police Department. The research evidence is that accountability is more than compliance. Values shape the way civil servants approach accountability. Irrespective of legal requirements, a recent study found the operation of accountability is dependent on an individual’s values (Kluver and Tippett 2010, p. 51). This study found that values will either enhance or diminish accountability. Personal values of openness, cooperation, and service will enhance the relationship, while values of personal gain, emphasis on individual ambition, and manipulation of information will impede the relationship.

Conclusion

Accountability is in play when an operator, either a body or an individual, performs tasks or functions which are subject to the oversight of others. Accountability involves elements of transparency, as well as answerability and enforcement. The tools and processes of accountability might be horizontal or vertical. Horizontally, public institutions can check other public institutions and ensure that a system of checks and balances prevents abuses of power and ensures accountability. Vertically, people in hierarchies enforce standards of those who are above or below, such as people in different levels of a bureaucracy or citizens (through voting or media) who can call to account standards of office holders. All of this operates within a framework where ethical processes are highlighted and should be the default but can be enforced by compliance mechanisms. Public policy is hard at the best of times, but when accountability is not present or treated as if it is not central to governance, then our public policy processes will be bankrupt.

References


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