Who Is Accountable? To Whom? For What? How?

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This article was adapted from the keynote address given by Mr. Staats at the December 6, 1979 annual conference of NCAC/ASPA, Washington, D.C.

In a recent letter to a Washington newspaper, a lady from Springfield, Virginia, wrote, "I don't have any representation in our Government. I find it difficult to believe that American people are aware of what is happening in their Government . . ." Her final sentence should concern us. For the lady could just as well have said "no one in our Government is *accountable* to me, a citizen and a taxpayer." Is she correct in these heartfelt laments? Would she have been nearer the truth had she used the word "accountable"? To a measurable extent she would have been, because, although there has been progress in making public servants and public representatives more accountable for their actions, much remains to be done. To be accountable is to be answerable to someone for something. Accountability in American government today—Federal, State, and local—is not the positive force that it could be. This should not surprise us. Although accountability is what citizens like the lady from Springfield demand, as of today

- responsibilities of those accountable often are not set forth clearly enough to define their charge, and
- those to whom the accountable ones answer often don't know how well the responsibilities of public office are being discharged.

The Roots of Accountability

The idea that man is accountable to his fellowman and to his God has been with us literally for ages,

but the idea that a government is accountable to the governed is more modern. The Magna Carta represents what was perhaps the first time that the Western world recognized that government—in the form of a monarch—owes an accounting to its citizenry. Prior to that signing, the common view was that the monarch was accountable only to God. What started at Runnymede has in the subsequent 750 years led a few nations into democratic government. However, for too many people and too many nations there is no concept of accountability of the government to the governed.

Toward the close of his public life, Sir Winston Churchill observed that "democracy is the worst form of government except all those other forms that have been tried from time to time." This backhanded compliment makes its point and needs no further embellishment. We all know that in democracy accountability is a tenet implicit in our idea of popular representation. Representatives are chosen by the public to decide on its behalf the policies and actions to be pursued by a government and are charged with acting in the best interests of constituents. In doing so representatives are accountable to their constituents for their actions. Election day is the hour of truth for them.

The accountability of the President, his cabinet, and chief lieutenants is established by Article II of the Constitution. The President, it says, "shall take care that the laws be faithfully executed . . ." Article II further provides that "he shall from time to time give to the Congress information on the state of the Union."

The founding fathers would be surprised by the number of laws a President is expected to "faithfully execute" today and the amount of paper that is needed to produce his report on the state of the Union.

Our accountability problem has grown during this century as our government has expanded. Consider these figures:

1900 - Population, 76 million
Federal Outlays, $500 million
Federal personnel, 265,000

1930 - Population, 123 million
Federal Outlays, $3.3 billion
Federal personnel, 857,000

1979 - Population, 220 million
Federal Outlays, $493 billion
Federal personnel, 4.9 million

Beyond the growth demonstrated by these statistics, the complexities of government are perhaps more clearly seen by considering the number of Federal programs. The figure is much in dispute—some estimates range as high as 10,000. If there are that many, we may well ask "who is accountable?"

Legislative Accountability

Basically, our legislators are responsible. But because one of our accountability problems is inadequate information about performance, we must also ask other questions:

- What part of the citizenry do you think base voting decisions on reasoned and informed evaluation of how legislators discharge responsibilities?
- How many voters are swayed by a Senator's or Congressman's effectiveness in fulfilling day-to-day committee legislative and oversight duties?
- What should we infer from the fact that less than half of the electorate bother to go to the polls?

My own view is that the accountability of our legislators suffers to some extent because the selective information publicized by the media and public and special interest groups fails to adequately describe overall performance.

Elements of Accountability

Accountability requires a number of basic elements. First, information regarding the actions and decisions of the person or organization being held accountable must be transmitted. Second, the information must be received by someone who will examine it and take necessary actions. Third, a means must be found by which the information can be used to improve performance, correct deficiencies, or reward superior service. We have a responsibility to communicate information to the public, to open lines of communication between the government and its citizens, and keep them open. And, we must guard against developing our own dialect that stultifies communication and against creating a mentality that mechanically acts to withhold information.

Citizens actually have few means of recourse, but those that they do have are powerful if used. The loss of an election is a basic, but clear message to a defeated holder of public office. The use of initiative, referendum, and recall allows citizens to become directly involved in policy decisionmaking. Too frequently, important issues are not placed on the ballot. Too often, public interest may be low because of a lack of knowledge of the issues. Even in cases where citizen interest is widespread and intense, as in Proposition 13, the intended message can be ambiguous. Ambiguities of this sort are typical of the referendum methods. I am not optimistic about the possibility of using that process to hold government accountable for its actions beyond the opportunity it provides to demonstrate widespread discontent. It seems unreasonable to expect large numbers of citizens to be sufficiently well-informed on detailed, frequently complex, issues to cast well-considered votes except on a few of those issues. These unavoidable limitations on the referendum make it important that we maintain and strengthen the electoral process. That is the most effective way to hold our elected officials' feet to the fire—to make them accountable and through them, government as a whole.

The accountability chain between the electorate and elected officials is a vital, indispensable element of democratic government. We must continue to develop ways of increasing citizen involvement in the process. Whatever can be achieved in this direction is clearly worth the effort.

Executive Accountability

Various reforms in government over the years have built a strong base for achieving accountability. The establishment of GAO over 50 years ago, followed by various legislative changes which expanded and strengthened its audit powers and authority, helped to assure better accountability by the bureaucracy. Since its establishment, GAO has been at the forefront in Federal efforts to achieve accountability.

Other mechanisms for improving the government's accountability include the following:

- An Office of Inspector General was created within HEW in 1976 to combat abuses in Federal programs. And, in 1978, legislation established Inspectors General in 12 other Federal departments and agencies.
- A special task force was established by GAO to examine and assess the susceptibility of agency programs to fraud and other illegal activities.
- An Executive Group to Combat Fraud and Waste in Government and the Presidential Management Improvement Council were likewise created to reduce waste and fraud and improve management.
- The Civil Service Reform Act of 1978 will provide rewards and incentives for effective program management and, in this way, will hold managers accountable for program results.

Three Types of Accountability

When accountability focused mainly on financial matters, it was relatively easy to answer the question, "For what is government accountable?" Today there are three types or aspects of accountability that help answer this question and the question, "How is government accountable?" One type, fiscal accountability, refers to the appropriate spending of public funds in a lawful way and with proper accounting. The General Accounting Office has been conducting audits for decades and the government's auditing and accounting tools generally are well-developed. Admittedly, when a scandal or horror story surfaces it is because the system was not as well constructed as we had thought, or actions and controls required to prevent this totally were prohibitively costly.

Process accountability, the second type, requires that the agencies or organizations carry out policies or programs in intended ways. This means the procedures, operations, and management of the programs must be examined. Management audit techniques have been strengthened by stiffer audit standards, in recent years, and these techniques have been perfected rapidly.

Program accountability, the third type, is accountability for program results and requires that programs or policies produce results or changes intended. Program accountability is accomplished by conducting an evaluation focusing on whether a program was carried forward as planned and met its objectives, or whether a program produced some change, or both. Proper use of funds and management of the program must have been achieved before the final question is asked: Did the program achieve what Congess intended in legislation?

Thus, there are a number of different kinds of accountability mechanisms operating in the Federal Government. We should remember that accountability is a term used to refer to many activities conducted by many people to meet a variety of purposes. There is no stereotype or single accepted definition. I realize I can only begin to scratch the surface of this complex topic. I do, however, stress the importance of accountability to a democratic form of government and suggest how we might organize our thoughts regarding this issue.

Accountability for Program Effectiveness and Results

Programs to deal with large social problems require money and personnel. Taxpayers are increasingly concerned with the value of these programs—whether they make sensible use of public funds. Accountability for each program rests mainly with the agency that administers it. Sometimes the legislative branch conducts its own evaluations of programs. Sometimes it relies on evaluations conducted by the executive agencies.

Recently GAO examined the evaluation function of executive agencies; we have completed such evaluations for the Departments of Housing and Urban Development and of Transportation. Now we are developing and testing a theoretical model of the evaluation function so that management and policy guidelines can be built on a sound conceptual base.

As evaluation becomes a more crucial part of the accountability process, problems are being highlighted by social scientists and other evaluators from both academic and government settings: problems involving research design and methodology, specification of goals and objectives, and utilization of results.

Much has been accomplished but there are many questions about programs and policies that go unanswered because of inadequate problem formulation, poor study design, and inadequate methods of application. During the course of its evaluation demonstration efforts, GAO examined over 1,000 studies by Federal, State, and local government agencies, economic researchers, private contractors, and consultants. We found that study results could have been improved by better design or by more appropriate application of methods used.

A continuing difficulty has been that of identifying the objectives for which program managers should be held accountable and against which evaluation should seek to measure progress. One problem has been that legislative language defining program objectives is often ambiguous. One reason for this is that government administrators tend to develop a language of their own. Another, more cogent reason is the purposeful "fuzzing" often needed to have the legislation

supported by a broad base of political interests.

We must continue to search for better ways to define the objective of programs—the achievements for which managers should be held accountable such as

- greater specificity in legislation and committee reports,
- more care in examining the circumstances in which legislation was enacted (revealing problems which the legislation was intended to overcome), and
- assessing the rhetoric surrounding a program as compared with the operating system actually in place.

Accountability can be an uncomfortable process. For the person held accountable, it carries the risk that shortcomings will be identified to the detriment of that person's ego, or even his or her livelihood. Many managers view evaluation and its role as a tool of accountability as a threat. Resistance from this source is difficult to overcome, but not impossible.

In summary, I would like to say that the prognosis for accountability in the Federal Government is favorable:

- The Congress by its Sunshine, Sunrise, and Sunset initiatives has shown an awareness of the need for openness and systematic oversight (as has its action in setting up Inspectors General across Government).
- We in GAO continue to improve our timeliness in providing the Congress with information on how Federal programs are working and Federal managers are doing their jobs.
- And finally, the administration has taken a number of steps including civil service "reform" and creation of the Presidential Management Improvement Council.

Without the discipline of the market place, we in the public sector have a special responsibility to keep our house in order, which, as in the private sector, must be based on specific responsibilities and adequate performance—in a word, *accountability*. The urgency of this is brought home by the realization that there are now about 17 million public servants in this country. About one of every six persons in the workforce is employed by government: Federal, State, county, metropolitan, or local. We are sufficiently numerous to influence the economy. This means we must do our level best not to be a drag but to be a positive force.

Let me close by recalling once more that the idea of accountability has ancient roots recorded in much of the literature and history of Western civilization. It would be difficult to find an earlier and more authoritative reference than Genesis: "And the Lord said unto Cain, 'Where is Abel thy brother?' And he said 'I know not: am I my brother's keeper?'" Let us hope that public administrators who shun accountability do not suffer the fate of Cain. But if they do, they deserve the same end—becoming fugitives or vagabonds.

Conclusion

So today and in the days and years to come we must pursue the many means of increasing Government accountability.

We must continue to encourage and refine our systems of internal controls.

We must continue our effort to keep the public informed about Government activities.

We must increase our efforts to develop Federal evaluation policy and guidelines.

We must encourage long-range planning of evaluation activities.

We must encourage interaction and communication among evaluators, users of results, and program beneficiaries.

We must emphasize a problem-solving, everyone wins approach so that the threatening nature of evaluation is reduced.

We must encourage productivity and reward exceptional performance.

And we must continue to talk, to communicate, to exchange ideas among ourselves.

Above all, we who practice the art of accountability on others must ruthlessly practice it upon ourselves. We in government are more accountable than ever before.

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