Toward a Theory of Accountability

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Recommended Citation

TOWARD A THEORY OF ACCOUNTABILITY

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ABSTRACT

    Since the mid 1960's the demand for accountability has been a major
theme in the social work profession. The literature, however, has failed
to provide a theoretical and practical guide on developing systems of
accountability. This article traces the recent emergence of accountabi-
lity; synthesizes the professional literature into four explanations as
to why social work has not been accountable; and proposes a theoretical
and practical paradigm to develop systems of accountability.

INTRODUCTION

    Since the early 1970's a considerable amount of attention has been
devoted in the social work literature to the notion of accountability.
The focus of this literature has centered around three themes: (1) that
the profession has not been accountable; (2) that the profession needs
to be more accountable; and (3) some suggestions on how the profession
can be more accountable.

    Professional reaction to this development has been mixed: some
social workers have reacted defensively and believe that the profession
is being scapegoated;[1] others seem excited and hopeful by these new
challenges;[2] some are neither excited nor threatened and merely see this
new development as a re-emergence of an old theme. They believe that
accountability has always been, from the beginning of the profession, an
ongoing practice. Whether this recent attention on accountability is a
new development or the re-emergence of an old one, the fact remains that
it has had an impact on social service management, front line workers,

and, to some extent, the social work profession.

The purpose of this paper is to provide a brief account of the recent development of accountability; to identify four explanations in the social work literature for the failure of the profession to be effective and accountable; and to propose some beginning ideas which may lead toward a theory of accountability. The recent literature on accountability chooses between being accountable to clients, administration or funding sources. It is the authors' view that choosing among one or two of these sources is insufficient and skirts the more fundamental issue of reciprocal accountability. Reciprocal accountability is a system wherein all persons involved hold one another accountable for specific commitments and activities in order to achieve the goals and objectives which bring them together.

A BRIEF ACCOUNT OF ACCOUNTABILITY

The development of scientific management, effectiveness and efficiency in the private sector can be dated to the early twentieth century and credited to the work of Fredrick Taylor.[3] The adaptation of these same technologies in the public sector, specifically human services, is of recent origin. They have penetrated the human services because of increased demand for these services, rising expenditures, changing political priorities and unclear accomplishments of the human service professions. This demand for criteria for measurement of accomplisment has been termed accountability.

Accountability in some form has usually accompanied the delivery of human services in the public sector. But the shape of accountability has greatly changed and in direct proportion to its prominence. Robert Haveman notes:

> Until the late 1950's or early 1960's, public expenditure analysis was not generally recognized as a distinct field of economic inquiry...The neglect of public expenditure analysis by economists has been refected in federal government practice. Prior to the late 1950's, it was the rare government expenditure program whose benefits and costs were evaluated either before its establishment or while in progress.[4]

Haveman implies, therefore, that the Federal Government eventually recognized the need for an ongoing system of accountability. In 1963 the Defense Department initiated a program to insure accountability within that agency. Two years later the Johnson administration directed each Federal agency to develop a modern planning-programming-budgeting system(PPBS). The objective of this program was "to use the most modern

management tools so that the full promise of a finer life can be brought to every American at the least possible cost." The intent was to enable the government to identify and prioritize goals and measure the performance of programs to insure a dollar's worth of service for each dollar spent. William Gorham, Assistant Secretary for Program Coordination in HEW, provided a further analysis: he stated PPBS could be counted a success if it helped to clarify objectives, improved understanding of the alternatives available in meeting these objectives, and allowed identification of the possible consequences of particular programs.[5]

Approximately one year later, after having reviewed some of the difficulties in conceptualizing and measuring the benefits of particular programs, Gorham offered this defense of PPBS:
> But the very process of analysis is valuable in itself,
> for it forces people to think about the objectives of
> Government programs and how they can be measured.[6]

If this system emphasized planning and measuring objectives, then accountability was taking on a more quantitative as opposed to qualitative form, in addition to becoming much more visible to the general public.

Social work initially tended to ignore this new form of accountability, although as early as 1965 Alvin Schorr had warned that social work was due for a "year in the desert" as a result of the increasing stature of economics and of systems analysis.[7] By the early 1970's however, the subject of accountability began to receive a great deal of attention from the social work profession; there was sufficient funding pressure to encourage them to do so.

Another program that elicited some attention was enacted by HEW in 1972. It was known as GOSSS (Goal Oriented Social Services System). A reading of the philosophical basis of GOSSS provided a critical analysis of "traditional" accountability:
> Although $1.8 billion of Federal, State and local funds
> was spent for social services in fiscal year 1971, little
> information exists as to the effectiveness of these services—
> their actual impact on people. Basically, the reason so
> little is known about the effectiveness of social services
> is that State reporting has largely been a matter of 'process'
> reporting; that is, how many individuals and families received
> what kinds of services. No systematic, national format has
> existed for measuring the results of service activities
> toward a single set of goals and objectives.[8]

GOSSS, in contrast to the traditional approach, was to have accountabili-
ty "built in with the determination of specific operational targets
toward which all efforts and activities are directed and against which
effectiveness is evaluated. Also, the emphasis of the system is on the
outcome of services for the consumers. The focus is on the product,
not the process of the service."[9]

With the change of administration in 1972, GOSSS failed to achieve
greater recognition. Nonetheless, some human service agencies(e.g., the
states of Montana and Minnesota) currently operate programs employing
the GOSSS philosophy.[10] GOSSS, along with PPBS, did further the trend
toward a more objective form of program evaluation and accountability.
Scott Briar in 1973 referred to this trend as the "Age of Accountability,"
an age when nothing will be taken for granted. Briar further interpre-
ted this new accountability as a demand that social workers prove that
what they do is worth supporting. To this end he advocated 20% of the
resources in social work agencies, schools, and organizations be alloca-
ted to the task of improving and demonstrating the effectiveness of
social work.[11]

As rational devices, both PPBS and GOSSS had emphasized planning
and measuring goals as criteria for demonstrating accountability. It
must be recognized, however, that rational planning and programming
processes are susceptible to political manipulation. As Aaron Wildavsky,
discussing PPBS points out:
        Because the cost-benefit formula does not always jive with
        political realities - that is, it omits political costs and
        benefits - we can expect it to be twisted out of shape from
        time to time.[12]

A review of the literature indicates accountability re-emerged over
the years from a nearly invisible, quantitative and political form.
That is, process reporting was replaced by a systematic, technical, often
econometric, method of program evaluation which was initiated by govern-
mental decree and which sought approval of the general public.

Four Explanations for the Failure of Social Work to be Accountable

A review of the social work literature on accountability reveals at
least four explanations for the failure of the social work profession
to demonstrate its effectiveness or ineffectiveness, and thus be
accountable.

The first explanation focuses on the lack of 'good' or adequate
measuring instruments. Exponents of this view believe that social
work evaluative instruments are inadequate to demonstrate its effective-

ness and call for greater sophisticated technology to measure results,
especially given the current demand for public funds.
> "The usual case record in family and children's work consists
> of narrative or summary descriptions of the work activities
> and the activities of the members of the family. It is a
> record of case process and accounting of activity."[13]

As valuable as these records may be to workers and agency adminis-
trators, they fall short of the need for greater objectivity and
quantifiable analysis. This is especially true given the current and
forseeable future of funding resources. As allocation of resources in
the human services becomes more scarce and social needs continue to
increase, there will be greater competition for available funds. Thus,
the need for clearer evaluation criteria by which to judge program
effectiveness and efficiency is essential.
> "Existing techniques for measuring results and effectiveness
> are limited."[14] ...and "The fact remains that we don't
> have adequate means for determining programmatic results,
> particularly in the social welfare area."[15]

The challenge to the profession is clear: "...to find more refined
measuring instruments to trace the attitudinal, cognitive, and behavio-
ral movements that occur"[16] within our practice.

Nearly all writers on accountability stress this concern: Briar,[17]
Kadushin,[18]Newman,[19]and Turem,[20] to mention a few.

Proponents of this explanation believe that proper measuring and
evaluation techniques can be developed to measure the effectiveness of
human services. They seem to imply that social work can be shown to be
effective; however, given the current knowledge of program evaluation
it is difficult to justify.

A second explanation why the human services have difficulties in
demonstrating results centers around poorly defined and selected goals.
Exponents of this view believe one reason that social work is unaccounta-
ble is that it is unable or unwilling to state succinct, clear, reasonable
and measurable goals. This theme is clearly articulated by Charles
Morris, Secretary of the Department of Social and Health Services in
the State of Washington. Morris believes that the failure of the war
on poverty and nearly all social welfare programs lies in the "inflation
of objectives that seem to plague social service programs."[21]
> We have a tendency to adapt goals out of all proportion to
> the means we are prepared to expend or indeed the means that
> we would know how to expend if we had them. Then when we
> don't achieve those ends, when we don't reach El Dorado, we

tend to indulge in bitter self-recrimination.[22]

As an example of these inflated goals, Morris mentions reduction
of recidivism and predicting success in future client behavior. He
cites the poor success rates in rehabilitating criminal offenders, drug
addicts, and the mentally ill patient. Since, according to Morris, "we
have a tendency consistently to choose goals out of all proportion to
our capacity to perform or to measure performance," he proposes that
we should reject setting goals which attempt to predict the future
behavior of clients.[23] In his words,"...we should proceed as though
we lived in a world where recidivism is a constant."[24]

This solution, however comforting, does not eliminate the necessity
of setting goals. He suggests therefore, that we define "limited and
realistic objectives which generate some fairly definitive evaluation
criteria which can put us very far ahead of the game."[25] He provides
an example of selecting limited and realistic goals: If we need an
institution to take care of youth who commit crimes, our goals ought
not to be to improve their behavior so that they don't commit crimes,
or to decrease the rate of recidivism. Instead, our goals ought to be
more modest. Perhaps we should teach them how to read or learn a useful
trade. While admittedly these goals may not change criminal behavior,
he believes they, nonetheless, do no harm and they are goals which can
easily be measured.

Kadushin also makes a similar point:
> In many agencies there is no clear statement of set agency
> objectives. The administrator would say for example,'It's
> obvious what we are doing. We are a Traveler's Aid Society,
> and we aid travelers.' If pressed on his hopes for achieve-
> ment he would remanin general-as would many other aid groups.
> Help people to help themselves. Improve the quality of life.
> Strengthen the family. Improve the capacity for adjustment.
> All of these are incredibly global statements of objectives.
> Nothing would be said about the specific consequences that
> could be introduced as the result of social welfare efforts.[26]

Newman and Turem elaborate on the importance of stating clear,
measurable goals:
> Social work needs an improved technology for defining goals
> in terms that entail not only measures of effectiveness but
> also measures of efficiency. There may have been a time
> when it was sufficient to state objectives in obscure terms,
> but this is no longer the case.

Defining goals more rigorously is so large a first step for
social work practitioners and supporting scholars to develop
that a concerned effort to go so would probably satisfy
critics for a while.[27]

Those active in the social work profession must learn to
focus on the few, perhaps narrow, areas in which they can
demonstrate that what they can do makes a difference, a
difference not possible by other means for fewer resources.
They cannot afford to make promises that, given the resources,
they will reduce welfare rolls, eliminate delinquency, cure
the mentally ill, or educate the poor.[28]

Hoshino warns that,"Until the goals of policy can be made more
coherent and consistent and criterial of performance more explicit and
realistic, there is little hope of obtaining accountability in any
real sense for either the services program as a whole or for the indivi-
dual worker."[29]

The proponents who share the view that we suffer from unclear and
inflated goal statements, assume that clear and less inflated goal state-
ments could be more easily measured and that the technology exists or
could be developed to assess the effectiveness of social work practice.
They futher suggest a rather simplified view of the helping process, if
for no other reason than it would lend itself to the research design.
On the other hand, they do challegne the profession to become less glo-
bal and more clear and definitive in setting goals.

A third explanation which addresses the difficulty social work
has in showing its effectiveness, is the distance or potential conflict
which researchers and their parties in the service delivery system seem
to have in valuing each other's importance. Kadushin articulates this
difficulty quite nicely. He identifies three professional relationships
or roles as sources of potential conflict which affect the evaluation
process. These relationships are: between the administrator and the
researcher, and between the clients and the researcher.
In the first instance, the administrator usually seeks information
so that something can be done about a pressing problem or to justify a
particular program. The researcher on the other hand is, first of all,
interested in the scientific approach to gathering data. The researcher
is a theoretician who must remain objective. He or she is also an
academician who feels responsible to fellow academicians and is com-
pelled to follow a rigorous methodology. The administrator is less
concerned with these professional constraints and more interested in
immediate answers to the pressing problems of the daily work situation.

As can be seen:
>They both have different points of view, different interests
>with regard to research, and consequently different orienta-
>tions for research.[30]

A second source of potential conflict is between the practioner and
the researcher. Here the conflict is often visible.
>The worker sees the prime purpose of activity as service
>to the client. Any activity which intrudes on the worker's
>time and energy is apt to be resented as a disservice to the
>client. The worker is predisposed to individualize each
>client. This is central to the ethics of social work. All
>research is concerned with, however, are generalizations in
>which individual response, needs, etc., are parts of a group
>aggregate.[31]

The researcher is oriented to inquiry with objectivity, critical
skepticism, and precise methodology. Furthermore, the researcher has
no responsibility for implementing research findings. The practioner
cannot afford this luxury. The practioner is a doer-always responsible
for a given caseload or task. The practioner is more often concerned
with subjectivity, the emotional state of the client, the exploration
of feelings and intuition, and in changing the forces which create
hardships and problems to their client system. As Kadushin points out:
>Workers often feel that what is researchable, they already
>know, and what is not researchable, is because it is not
>measurable-the important things-the researcher can't help
>them with.[32]

Joel Fischer makes a similar point:
>...the human service professions never developed the tradition
>of basing even part of their practice on the results of
>research. In fact, most professionals-on constitutional or
>more properly institutional grounds-appear to be so resistant
>to research findings-especially when they are negative, but
>even when they are positive- the major structural or
>institutional changes appear necessary in order to alter that
>pattern.[33]

Equally important is that any evaluation quite often is interpreted by
the practioner as an evaluation of their effort, work and competence.

Proponents of this view point out the degree of conflict and
interests between practioners and researchers. While these differences
are very real, it assumes that practioners and researchers cannot find
a middle ground for working together and mutually helping one another.

It further dichotomizes the age old issue of practice versus theory or the scientific approach. It also suggests little room for practitioners becoming competent researchers and for researchers becoming competent practitioners. It suggests a great need for less specialization and implies the need for greater synthesis in different educational experiences for future social workers.

The third source of potential conflict between researcher and the client system can be simply stated: clients are fed up with all the questions they must answer and forms they must complete, often for strangers who have no apparent remedy for their situation. They often feel they are being used as guinea pigs, and their privacy invaded, and seldom knowing how this information will be used. On the other hand, the researcher faces the problem of incomplete data, due to client resistance, mobility and apprehension. Further, the researcher experiences frustration between the necessary research design and the constraints which are encountered in its implementation.

The fourth explanation which appears in the literature is more often implied than clearly stated: the basic issue is an inaccurate definition of the problems and inappropriate intervention.34 Human service practitioners are often seen as treating individual symptoms, and not the basic causes which are structurally rooted. It is argued that practioners in human services are doomed to fail as long as they continue defining social conditions which are endemic to our economic and political systems in terms of social or individual problems. To quote in more familiar terms:

> It is necessary to face the question of whether any program of service or rehabilitation can succeed when clients must live on such inadequate allowance. Mothers are always completely occupied with the struggle to meet the family's basic needs and have no part in planning for the future. While adquate assistance grants do not automatically insure rehabilitation, inadequate assistance definitely makes rehabilitation more difficult.35

> Casework emphasis on rehabilitation, good as they might be, cannot make up for not enough food, heat or clothing, nor could they compensate for feelings of emotional deprivation in children and mothers who, in reality, are being neglected and deprived by a public indifferent to their needs.36

Joel Fischer makes a similar observation and challenges the human service professions:
> ...professionals have to recognize their responsibility not

only to treatment of individual clients but the changing
social conditions whether this means improving the humanity
of our institutions, redistributing income or eliminating
discriminatory practices. There are several hundred thousand
helping professionals...If all these spent just 10% of their
time working to improve social conditions, this would be one
of the potentially more potent forces in the country involved
in pressing for social change.[37]

Those who stress this view reason that if the human services
professions really want to be effective they must clearly define the
problem they are working on, its causes and not its symptoms, and not
treat social conditions with psychotherapy. They assume that clear
delineation between social or structural conditions and individual
problems is a simple and clear task. They imply that if human service
professionals focused on eradicating social conditions, the need for
psychotherapy would diminsh greatly. They further imply a clear
problem definition is possible in spite of the complex structure of our
society.

Directional Accountability

There is a trend in the literature which concerns the direction
of the accountability demand. As previously pointed out, the demand
for accountability in social work was external, i.e., economic and
political pressures and internal fellow social workers calling for
measurable results. Both of these demands have had an impact on the
profession and the organizational structure of service agencies. How-
ever, the demand appears to have been unequally distributed. A care-
ful reading of the literature suggests that front-line service providers
have received the brunt of the demand. More specifically, the thrust
of the demand to be more accountable has mainly stressed the need for
front-line service providers to be more accountable. With few excep-
tions, suprisingly little attention has been given to others beyond
the service provision level to be accountable. As Cruthirds points out:
        (We)may have proceeded from blaming the victim(client)
        to blaming the technology, to blaming the human service
        workers for the persistence of problems that social service
        strategies are designed to combat.[38]

And why not, argue Henderson and Shore:
        It is difficult to define where realistic evaluation of
        practice ends and scapegoating for problems inherent in
        the society begins. Someone has to be blamed for the ills
        the system. Why not social workers? Their activities in

the area of human concern are highly visible. They become
easy targets for the criticism.[39]

Front-line workers in the age of accountability find themselves
filling out more forms, writing more reports, going to more meetings,
and attending more training workshops than ever before. There is
little doubt that these activities are important in feeding back to
the administrative hierarchy what is taking place in the front line.
However, we must also look at the cost that this additional activity
had had on the delivery of services, especially to clients.

It needs to be pointed out that the accountability demand does not
end here. Agency middle managers and top level administrators feel the
intense pressure of accountability. They, too, must be accountable,
cost effective, efficient,etc., to their board of directors, foundations,
city, state, and federal government.

An interesting observation of the accountability demand is that it
is directional: those on the bottom are accountable to those on the
top. Very little is being said about front-line workers holding
supervisors and administrators accountable, or adminstrators holding
boards, foundations, city, state or federal governments accountable.

In the demand for accountability, clients seem to have been left
out. Presumably being accountable will ulitmately benefit the client.
But how do we know this for sure? The answer depends on what form of
accountability we are interested in establishing and whom we define as
the client.

TOWARD A THEORY OF ACCOUNTABILITY

The demand and need for accountability in human services is crucial
and the time has come to develop a conceptual and operational theory
of accountability. The benefits of such a development are far reaching:
     1) Clients stand to benefit because more qualitative services
may be provided if a system of accountability, including intent, goal,
and evaluation became an integral part of every human service program.
     2) Human service workers would benefit because they would have a
clearer understanding of their professional responsibility and the
expectations placed on them. Also they would have the tools with which
to measure their effectiveness.
     3) Administrators would be provided with more realistic resources
with which to effectively manage human service programs. They would
also have a clearer social mandate from funding sources and clients
regarding their responsibility as brokers.
     4) The social work profession stands to benefit because a system

of accountability as defined below could do much toward accruing and
enhancing the knowledge base of social work practice, especially in
terms of goal and objective formulation and its relationship to
resource allocation and evaluation.

5) Funding sources would be better able to make funding decisions
in terms of their own goals and objectives. Those funding sources that
wish to adopt a cost-benefit criterion may do so, while others who wish
to adopt a less economic criterion may choose a quality-loss analysis.

RECIPROCAL ACCOUNTABILITY

A current problem with the accountability literature is that the
concept of accountability is poorly and too loosely defined. We define
accountability as a statement of clear intent by the service provider
(agency, worker, etc.) and recipient of the intended services(client
system), and evaluation of the effectiveness and/or efficiency of the
intent of both parties. This definition provides a reciprocal process
of evaluation between client system and the service provider. Thus, to
be accountable in this formulation depends upon a clear statement of
intent by the service provider and client system and the evaluation of
this intent. In brief form, this reciprocal formulation would be stated:
$A=f\ (Ip+Ic+E)$.

The intent of the service provider(Ip) is comprised of a clear
statement of goals, objectives, resource allocation and time. The ser-
vice provider can be the agency, staff member, funding source; whomever,
who attempts to clearly state what they can do; how they can do it; with
what resources; and within what time period.

Goals are statements of ideal ends to achieve if everything went
according to plan or if all things were equal. Being an ideal end, goals
are seldom, if ever, achieved.

Objectives are specific steps taken which will lead to the goal(s).
They are micro activities which, when added together, would approximate
the goal. "Objectives derive logically from the goal and specify the
actual impact"[40] to be made in the process of reaching the goal(s).
Consequently, evaluation of objectives is a valuable activity in monitoring
how closely goal(s) are being achieved.

Resource collection is the supply of money, personnel, motivation,
communication, workers, commitment, etc., needed or used to reach
objectives and subsequently the goal(s). Resource allocation is the in-
put needed to reach a desired objective; it includes tangible and intangi-
ble inputs.

Time is the period believed necessary to accomplish the stated goals
and objectives. Time is dependent upon the goals and objectives selected,
and resource allocations to be utilized. That is, the broader the goals,
the greater the number of objectives, the greater the amount of resource
allocations required and the greater the time needed to reach the desired
results.

The intent of the recipient of service-(Ic) client system, consumer
of services-is also a clear statement of goals, objectives, recourse
allocation and time. The recipient of service can be the agency or
staff member, but it is most usually the consumer of services or the
client system. Here the recipients of service must clearly state what
they want done; and what resources they are willing to invest, e.g.,
money, self-exploration, and within what time period. The same defini-
tion of goals, objectives, resource allocation and time that applied to
the service provider, equally apply to the service recipient.

Evaluation(E) is the measurement of effort, effectiveness and/or
efficiency of intent of the service provider and service recipient.

Effort refers to assessment of program inputs, e.g., activity,
money, staff, time and commitment necessary. Effort is not a measure-
ment of outcome, it merely measures the input of activity.

Effectiveness is a measurement of the degree to which objectives
and goals have been reached in a given time or stage of program planning
or program implementation.[41]

Efficiency is a measurement of ratio between effort and effectiveness.
It is the means with which to accomplish specific goals and objectives
with the minimum use of resources, e.g., time, money, workers, energy,
etc.[42]

Administrative Accountability

If we wish to simplify this conceptualization, we could eliminate
the recipient of service(Ic) involvement, and assume that clients must
be involved in any social work activity. Thus, the conceptualization
would be: $A=f(I+E)$. Here we are only holding the provider of service
accountable in terms of intent: goals, objectives, resource allocation
and time. A problem here is that this statement of accountability
excludes the client system from involvement. This very issue of whether
clients should be involved in the accountability process has divided
some writers of accountability. Obviously this model lends itself more
readily to the research design, political process and to many management

theories*[43]

Application

Either formulation of accountability presented, we believe, can be applied in diverse settings and on different levels. It can be applied in settings ranging from mental helath clinics dealing with psychotic patients, court programs working with probation and parole, family counseling services, community organization programs and traditional casework agencies. The concepts would equally apply for private and public agencies. They can also be applied from front-line service providers to supervisors to administrators to funding sources.

Space does not permit a full application of the formulations presented. A brief illustration of what the application may look like may be helpful. Table I is an example of one administrative accountability system applied at several levels of child abuse program. It shows the accountability relationship among various levels of service providers; it shows a relationship between the elements of intent—goals, objectives, resource allocation, and time—and it suggests some measurement instruments for evaluation.

The first half of Table I illustrates a close relationship between the goals of the funding source, the agency's top administration, middle management and the front-line service providers. It also specifies a relationship between goals and objectives: as stated previously, objectives are micro steps to be taken which will lead to the goal, or very close to it. Note that one of the objectives in all of the levels of accountability is concerned with some aspect of a research design. The column resource allocation addresses both tangible and intangible resources needed to reach specific objectives. A fuller illustration of this application would state other resource allocations required to reach a single objective. It should be pointed out that resource allocation is a difficult element to partialize since it requires tangible and intangible resources.

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*A serious problem, and there may be many more, with both of the above formulations of accountability is that they do not account or provide for externalities, that is, unintended consequences, e.g., withdrawl of funds, conflict among Ip and Ic unrelated to task, etc. Some researchers do, however, include externalities when evaluating effectiveness.[44]

TABLE I

Administrative Accountability System: Child Abuse Program

$A=f(I+E)$

Accountability Relationship	INTENT				EVALUATION		
	Goals	Objectives	Resource	Time*	Effort	Effectiveness	Efficiency
Funding Source To Agency Administrators	To protect physical and mental health of children in jeopardy and to assist parents in parenting role	1) Conduct research in the causes of child abuse and neglect 2) Maintain a clearing house on all programs 3) Assist in the development of treatment programs	1) Provide research and treatment funds 2) Monitor all funded programs 3) Provide technical assistance	4 yrs. 1 yr.	1) Accounting audit 2) Documentation of tech. asst. provided	Research Survey	Benefit Cost Analysis
Agency's Top Administrator to Middle Management	Alter behavior of abusing and neglecting parent, and provide new educational and vocational opportunities	1) Test specific theory of child abuse and neglect 2) Develop clients skills to deal with crisis situations 3) Develop informal helping systems 4) Identify vocational interests and skills 5) Hire competent staff	1) Commitment to research 2) Provide staff development and training program 3) Community relations and programs promotion 4) Secure employment resources	2 yrs. 1 yr. 6 mos. 3 mos. 1 mo.	1) Annual reports 2) Case studies 3) Cases served	Accounting Audit Survey	Benefit Cost Analysis
Middle Management to Front-line Service Providers	Provide qualitative services to all clients	1) Develop proficiency in research methodology 2) Develop effective supervisory system 3) Develop staff development programs in crisis treatment 4) Secure needed services for clients	1) Keep abreast of profession developments 2) Secure top consultation services 3) Remain sensitive to client needs	1 yr. 8 mos. 2 mos. 4 mos.	1) Supervisory conferences 2) Periodic need assessment 3) Case records	Operations Research Outcome Studies	Cost Auditing Operations Research
Front-line Service Providers to Clients	Help clients cope with crisis situations and identify vocational interests	1) Understand experimental research design 2) Establish an honest relationship 3) Encourage self-exploration 4) Train parents in new parent roles 5) Vocational and educational counseling	1) Provide Referrals 2) Search for Clients strength 3) Develop empathy for clients situation	3 mos. 2 mos. 2 mos. 8 mos. 4 mos.	1) Case reporting: process and task accomplishments Reduction in child abuse behavior	Attitudinal Studies Outcome Survey	Cost Outcome Study

Too often the mistake is made of identifying mainly tangible resources, while neglecting intangible ones, i.e., motivation, empathy, enthusiasm. The time column indicates the time required to reach specific objectives and goals.

The second half of Table I identifies some measurements available to evaluate the activities and results of goals and objectives. It is important that more than one measuring technique be used, since programs can be effective but inefficient as well as ineffective but efficient. Having both kinds of measurements are a more relable indicator of out-comes.

CONCLUSION

The described formulation is crude and needs to be adapted and modified to specific situations and practitioners. However, preliminary experimentation and evaluation of the model has proven it to be helpful in thinking through and planning a given program. It seems to be espe-cially helpful in preparing programs for funding, again with personal and situational modification.

Finally, we have dealt in this paper with those factors directly within the system of human services, and the importance of developing systems of accountability. Beyond the scope of this paper, and equally as important, is the development of systems of accountability which includes those factors less directly involved in human service practice yet intricately related to the development and maintanence of human services, i.e., government and business.

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