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The Changing Nature of Accountability in Administrative Practice

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This article looks at the subject of accountability in the administration of the human services. The history of accountability over the last four decades is chronicled and discussed. The point is made that during this period, funders have largely determined the nature of accountability. Because funders have been primarily concerned with funding, accountability has tended to be financial in nature. The authors argue that the focus on financial accountability had two major detrimental effects. First, programmatic accountability was reduced to secondary importance. Second, a wedge was driven between macro administrative practice and micro direct practice as social work managers and administrators became almost exclusively concerned with financial accountability to the detriment of programmatic accountability. The authors go on to suggest that the performance measurement movement has united programmatic and financial accountability and has reunited macro administrative practice and micro direct practice.

Key words: accountability, administrative practice outcomes, performance measurement

What is accountability? At its most fundamental level, accountability means having the responsibility to uphold a

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certain level of performance based on a set of expectations outlined by another party. The age-old questions that arise when discussing accountability are: “accountability to whom?” and “accountability for what?” (Kettner & Martin, 1998). The answers to these questions frame the goals and objectives of human service agencies and their programs (Posner, 2002). Additionally, accountability requires human service agencies to accept responsibility for the programs they provide as well as face critical assessment by stakeholders (Ludowise, 2004).

Accountability today is generally considered to be comprised of three equally important dimensions: efficiency, quality and effectiveness (GPRA, 1993; GASB, 2008). The traditional definition of efficiency is the ratio of outputs to inputs, or the shorthand version: the amount of service provided (see Figure 1).

Figure 1. Expanded systems model



Today, the basic systems model (inputs/outputs) has been expanded to include not only efficiency (outputs), but also quality and effectiveness (outcomes). Effectiveness is generally taken to mean the results, impacts or accomplishments of service provision (e.g., GASB, 2008) or the amount of client outcomes achieved (Carter, 1983). Quality is a more elusive concept. Quality, like beauty, is said to lie in eye of the beholder. Consequently, there are many dimensions of quality, including: accessibility, conformity, durability, empathy, humanness, responsiveness, reliability and others (Martin, 1993, p. 28). Today, being accountable for the efficiency (outputs), quality and effectiveness (outcomes) of human service programs is at the crux of administrative practice. However, this is has not always been the case.

When discussing accountability within the context of the administration of the human services, it is helpful to review how the concept has evolved over the years from the 1960s to the present day. The first time period (1960-1970) set the stage for the move to accountability. The second time period (1970-

1980) provided insights into the formulation and development of accountability. Finally, the third time period (1980–1990) saw the evolution of accountability in the administration of human services to the form most widely used today.

Accountability in Administrative Practice (1960s)

Prior to the 1960s, the concept of accountability in administration practice received little attention. The reason may have been that society generally accepted the intrinsic value of the human services (Carter, 1983). It was simply assumed *a priori* that human services were beneficial to the people receiving them (Carter, 1983). This sense of the 'goodness' of the human services and a belief in the professional responsibility of non-profit administrators and civil servants reduced the perceived need to regularly incorporate accountability into administrative practice.

To the extent that accountability existed at the time, it differed depending upon the status (public/private) of human service agencies. Government human service agencies provided services to public clients using tax dollars and were accountable to public administrators and elected officials. Nonprofit human service agencies provided services to private clients with their own private resources and were accountable to their own boards of directors. To all intents and purposes there existed at this time two distinct human service systems, one public and the other private.

The concept of professional accountability through licensure and certification was, of course, given attention, but it was not linked to the larger structures of human service agencies and programs. Additionally, no direct link existed between accountability at the micro level (direct practice) and at the macro level (administrative practice). This situation existed despite the fact that direct practice workers and macro level administrators depended upon each other for information and support and both shared the common goal of working to benefit clients (Neugeboren, 1996).

The advent of contracting in the late 1960s began to change the nature of accountability in administration of human service agencies (both public and private). During the late 1960s,

three major public policy changes led to increased contracting between government human service agencies and their non-profit counterparts (Kettner & Martin, 1998):

1. States were authorized for the first time under the human services titles of the Social Security Act to contract with private nonprofit human service agencies. Prior to this change, states could only contract with other governments;
2. The U. S. Congress placed no upper limit on the amount of federal funding states could earn for providing services under the human service titles of the Social Security Act (Title XX). This apparent policy oversight meant that the federal government was required to reimburse 'such sums as many be necessary' to cover all approved human services provided by states; and
3. States were authorized to utilize 'donated' funds to satisfy federal matching funds requirements. Donated funds were funds provided by other governments or nonprofit agencies. The effect of this change was that states could expand the types and amounts of human services provided without incurring any additional expenses themselves. All states had to do was act as brokers bringing together the 75% federal funding with the 25% donated matching funds.

The net effect of these three policy changes was to downplay programmatic accountability and in particular the efficiency (outputs), quality and effectiveness (outcomes) of the human services. Financial accountability was the primary concern as state and local governments and nonprofit human service agencies joined forces to generate as much federal funding as possible.

Accountability in Administrative Practice (1970s)

The changes in the Social Security Act made during the 1960s laid the ground work for what may well be the most fundamental change in the human services, in social work and in administrative practice since the New Deal of the 1930s. During the middle part of the decade of the 1970s, the

predominant mode of human service delivery changed from direct government delivery to private sector delivery (Benton, Field, & Millar, 1978).

Since most of public funding for human services during this period came directly or indirectly from the federal government, so too did the policies concerning accountability (Elkin, 1985). Most contracts and grants were of the cost reimbursement type, meaning that government and nonprofit human service agencies were reimbursed for their expenses without regard to performance (the numbers of clients served, the quality of the service provided or the numbers of client outcomes achieved). Considerable effort was made to insure compliance with federal laws and regulations so as not to jeopardize funding, but programmatic accountability issues were still largely ignored (Austin, 2002).

The negative impact of the cost reimbursement funding relationships and the use of donated funds on programmatic accountability and, in particular the client outcomes movement, cannot be overstated. Government funding was for the most part not tied either directly or indirectly to considerations of programmatic accountability and client outcomes. Additionally, and because they continued to provide the donated funds that states used to earn federal reimbursement, nonprofit human service agencies vigorously opposed any attempts to hold them programmatically accountable (Kettner & Martin, 1998).

The steadfast opposition of nonprofit human service agencies to become programmatically accountable led to a predictable backlash. At least some stakeholders began to question if human service programs were actually producing desired results (Rosenberg & Brody, 1974; Demone & Gibelman, 1989). Commenting on the contemporary scene, Newman and Turem (1974, p. 15) stated that the human services faced a 'crisis of credibility.' Poertner and Rapp (1985) wondered aloud if contracting and accountability would ever meet? There was a developing sense that the entire picture of what was occurring in the human services was not being properly presented (Lohman & Lohman, 2002).

To summarize, by the latter part of the decade of the 1970s, a sense existed that accountability meant more than financial

accountability. However, there was no concerted attempt to move in the direction of programmatic accountability. Little attention was given to what today we would call 'performance standards' or 'performance measures' and even less attention was given to how programmatic accountability data might be used to inform decision making and help guide practice (Poertner & Rapp, 1985). In addition, no real attempt was made to connect the efficiency, quality or outcomes of services provided to clients at the micro direct practice level with the policies and practices adopted at the macro administrative practice level.

Accountability in Administrative Practice (1980s)

The 1980s brought about several changes in the administration of human service agencies and programs. These changes significantly altered how accountability was conceptualized. By the beginning of the decade, the majority of states had reached their ceilings on federal funding under Title XX of the Social Security Act. The Reagan Administration replaced the Title XX program with the Social Services Block Grant, accompanied by an overall reduction in funding from the federal government (Martin & Kettner, 1996).

During this time, the prevailing model for human service policies and practices also shifted from uniform federal standards to a more decentralized model with state and local governments determining their own service delivery policies and priorities (Carter, 1983; Martin, 2004). At the administrative practice level, accountability came to mean insuring that contracted nonprofit agencies performed properly (McKinney, 1981). Fueling the need for programmatic accountability was the pressure to maintain service levels in the face of decreased federal funding. Issues of how to contain costs by increasing efficiency, quality and effectiveness became more relevant (Kettner & Martin, 1982). State and local governments became more concerned with holding nonprofits accountable for contract performance (Kettner & Martin, 1998). Some state agencies began experimenting with the collection of client outcome data (Carter, 1983; APWA, 1980; Millar & Millar 1981).

Although programmatic accountability was now becoming

more relevant, financial accountability continued to dominate. Because of pressures to continue providing services during a time of decreased funding, financial accountability continued to take precedence over programmatic accountability (Elkin, 1985). The need to determine programmatic accountability, however, had now been recognized and state and local governments began to include performance measures in their contracts with nonprofits (Kettner & Martin, 1998).

By the end of the 1980s, at least the theoretical importance of programmatic accountability at the macro administrative practice level had been established. Though still taking a backseat to financial accountability, state and local governments began to formulate performance standards and to look at outputs, quality and outcomes as a part of overall programmatic accountability. Attempts to link the micro and macro levels still remained limited. Addressing accountability comprehensively and systematically by simultaneously considering micro and macro practice issues had yet to occur.

A Model For Conceptualizing Accountability (1990–Present)

Policy and regulatory changes that took place during the 1990s again altered the nature of accountability in the human services. Administrative policies and regulations at all government levels (federal, state and local) began to take the shape of performance expectations being regularly included in contracts and grants (Kettner & Martin, 1998). In addition, stakeholders and funding sources became increasingly dissatisfied with the argument that the effectiveness of human service programs were too difficult to measure (Austin, 2002; Martin & Kettner, 1996).

During the 1990s, several major public policy changes advanced programmatic accountability including: (1) the Government Performance & Results Act; (2) the National Performance Review; (3) managed care; and 4) the Government Accounting Standards Board (GASB) service efforts and accomplishments (SEA) reporting initiative (Martin, 1997).

The Government Performance & Results Act (GPRA) was passed into law in 1993 mandating that all federal

departments report their performance annually to the President and Congress. By this time, most state and local governments, as well as nonprofit human service agencies, were heavily dependent upon federal funds (Lauffer, 1997). Consequently, the move to performance measurement had a major impact (Kettner & Martin, 1998; Martin 1997). GPRA changed the accountability landscape by making programmatic accountability in the form of efficiency, effectiveness and quality the 'law of the land' for organizations receiving federal funding (Austin, 2002). As a supplement and expansion of GPRA, the National Performance Review (Vice President's Al Gore's 'reinventing government' initiative) focused more specifically on program outcomes (Kettner & Martin, 1998).

The services efforts and accomplishments (SEA) reporting initiative of the Government Accounting Standards Board (GASB, 1994) was similar to GPRA, but was targeted at state and local governments. GASB is the body responsible for establishing generally accepted accounting standards for state and local governments (Epstein, 1992). SEA reporting brought a standardized and systematic approach to the reporting of programmatic accountability (Martin, 1997).

SEA reporting consists of three primary elements: (1) service efforts; (2) service accomplishments; and (3) ratios that compare service efforts and service accomplishments. Service efforts are the inputs or resources that are used to provide a program or service. Service accomplishments are comprised of two major components: outputs, or the number of units of service produced by a program, and outcomes, or measures of the result, accomplishments or impacts of programs. Outputs are the services actually provided and can be further subdivided into outputs which measure program efficiency and outputs which measure program quality standards. Output performance measures provide information about type and amount of services or good produced (Martin & Kettner, 1996). Because SEA reporting systematically stresses outputs, quality and outcomes, it provides state and local governments with a comprehensive approach to the assessment of programmatic accountability.

As an outgrowth of the performance measurement movement, state and local governments moved to

performance-based contracting (PBC) with their nonprofit (and now for-profit) human service contractors. PBC was based on the belief that contract agencies would perform better when financial accountability was linked to programmatic accountability (Martin, 2005b). During the 1990s, the PBC approach did result in significant increases in the efficiency (outputs), quality and effectiveness (outcomes) of human service agencies and programs (USDHHS, 2007; McEwen & Nelson-Phillips, 2006; QIC, 2006; Martin, 2005a; O'Brien & Revell, 2005).

Performance measurement and PBC also established a common approach for reuniting micro direct practice and macro administrative practice. The link that draws micro and macro practice together is the shared goal of providing the most efficient, the highest quality and the most effective services to clients. Direct practice workers provide data on program performance and client outcomes to administrators who, in turn, utilize this information to determine if human service programs are operating efficiently (outputs) and effectively (client outcomes) and are providing high quality services (Neugeboren, 1996).

Accountability in Administrative Practice Going Forward

Today, performance accountability, in the form of performance measurement and performance-based contracting (PBC), has become a standard operating policy for most human service funding sources (federal government, state and local governments, foundations and the United Way). The Government Performance & Result Act, with its emphasis on performance measurement, is now an essential part of the way the federal government plans, implements, monitors and evaluates human services and other programs (Martin & Kettner, 2009). President Obama has repeatedly stated that he wants to review all federal programs and to eliminate those that do not demonstrate both financial and programmatic accountability. He has also promised to appoint the federal government's first 'Chief Performance Officer' (Stier, 2009). The Federal Acquisition Regulation (Part 37—Service Contracting) now makes performance-based contracting the federal

government's preferred approach. State and local governments have simply followed the lead of the federal government, as has the United Way and many foundations (Martin & Kettner, 2009). Thus, it appears that performance accountability and financial accountability as well as macro administrative practice and micro direct practice have been permanently rejoined.

Summary and Conclusion

When reflecting on the history of accountability in the human services over the last 40+ years, it becomes clear that the concept of accountability and what it means to be accountable have changed considerably. The current emphasis on performance accountability is a far cry from the beginnings of accountability in the human services when it was simply taken for granted that programs meant to be beneficial actually were, in fact, beneficial.

Because of its initial focus on funding considerations, this article has argued that a wedge was driven between macro level administrative practice and micro level direct practice, with the former being primarily concerned with financial accountability and the latter being primarily concerned with programmatic accountability. The performance accountability and performance-based contracting (PBC) movements have succeeded in reuniting programmatic and financial accountability as well as micro and macro practice.

Accountability in administrative practice is an evolving concept, and just as it has changed significantly over the last few decades, it will undoubtedly continue to change as time goes by (Kettner & Martin, 1998). One can only hope that the financial crises that confront both the public and private sectors at the close of this decade will not turn back the clock.

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