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This document summarizes:

Gordon Whitaker, Margaret Henderson, and Lydian Altman-Sauer. "Collaboration Calls for Mutual Accountability." *Public Management*, December 2004: 16-20.

As collaboration between government and non-profits increases, issues concerning accountability deserve special attention. This article contrasts "mutual accountability" between government agencies and non-profit organizations with what it describes as the less desirable "hierarchical accountability." With hierarchical accountability, the government sends the non-profit organization a contract without communication between the two groups. Mutual accountability, on the other hand, occurs when both parties agree on the terms and follow them.

The authors use an example in Charlotte, North Carolina, to demonstrate the effectiveness of mutual accountability. In Charlotte, local government partnered with non-profit personnel and local property owners to look at the non-profit's effectiveness in using tax money to revitalize the area. A non-profit/government review team collected information concerning needs from local residents, businesses, and city records. Then, using the principles of mutual accountability, the parties worked together to question how they could best use the data to improve the economic development. This relationship was successful in achieving the objectives and outcomes as reflected from the fact that from 2000 to 2002, the assessed property values in the district went up 20 percent as compared with only 4 percent citywide.

Accountability often means simply fiscal integrity to public officials. The authors note, however, that more service-oriented approaches to accountability must also focus on fairness and performance. The authors put together a table looking at these factors categorized by PAIR (Product, Alteration, Information, and Review). This chart shows how each of these categories works with fairness, performance, and finances. For example, with regard to fairness, the government agency treats all non-profits the same, and within a non-profit, the same standards apply to staff, volunteers, and clients.

These mutual accountability arrangements, heavily dependent on trust, require consistent involvement of all parties. The authors' framework helps, although, presently it does not represent the most frequent model, let alone a guaranteed path to success.