Creating an Accountability Framework to Support Performance Measurement: A Simple Approach

Rocky J. Dwyer

With a paradox of performance measurement acknowledged in literature, there are significant technical problems associated with disentangling the specific effect of any initiative from other factors that might contribute to those outcomes; keep in mind that good performance measurement/accountability framework is an exercise in storytelling. First of all, successful an Accountability Framework requires that an organization’s leadership needs to acknowledge that there is an element of judgment. Furthermore, there is a need to acknowledge the limits of both the chosen indicators and the evidence for those indicators. Thus, a well-developed Accountability Framework enables the organization to tell a convincing story about the value added by the initiative, which is backed by credible evidence, to some particular segment of the organization’s stakeholders.

In fact, an Accountability Framework should be the product of deliberate and strategic decision-making, based on an understanding of the organization, its objectives, operating environment and culture. In the past, accountability referred largely to the processes followed, the inputs used, and the outputs produced. This focus was consistent with the more traditional view of accountability, emphasizing what could be controlled and assigning corrective action when things went wrong. However, more recently, there has been an important shift in the notion of accountability. Today, there is a real expectation that an organization’s management cadre will firmly establish links between activities and outcomes (i.e. attribution of an initiative to outcomes realized); however, meeting such an expectation is a significant task.

Everything considered, accountability frameworks and the performance measures derive their meaning from high-level outcomes. For example, when an initiative has several high-level outcomes, some of which may be in opposing directions, how is performance measurement possible? Many experts articulate that clarity is a key benchmark; which requires management to ensure the framework provides direct clarity in relation to high-level outcomes.

There are four organizational implications of accountability frameworks which drive performance measurement. First, if a true performance measurement regime is established, it implies the organization has a focus on performance and outcomes rather than on process or outputs. Second, there is a willingness by the organization, and its leadership to be evaluated at both an organizational and a personal level. Third, there is a focus on continuous improvement so that performance measurement is linked to the development and adjustment of new programs initiatives and resource allocation. Fourth, there is greater transparency and accountability to both internal and external stakeholders.

For those organizations that wish to position themselves as a leader in performance measurement and accountability, its Accountability results-based Framework should incorporate the following simple rules.

**Relevance** – to ensure decisions reflect the primary objectives of the organization (a boundary rule and exit rule);

**Utility** – to ensure that the organization’s management can use the framework to explain their initiatives to stakeholders and to institute sound performance measure approaches and manage the results (a how-to rule);

**Shared Ownership** – decisions chosen must meet the needs of all stakeholders while ensuring that the information needed by managers is met, as well as satisfying formal organizational accountability requirements (a priority rule);

**Transparency** – to ensure all stakeholders understand what results are expected, as well as how and when they will be measured (a boundary rule);

**Decision- and action-oriented** – to ensure that information needed by all stakeholders is available when required for key decisions (a timing rule); and

**Flexibility** – to respond to the ever changing environment and context in relation to organizational initiative (a timing rule).

By developing simple rules, an organization can develop a more flexible and responsive Accountability Framework that offers management a more effective basis for decision-making. In addition, such a process could also be incorporated into senior management
accountability accords, thus supporting the concept of managerial accountability for achieving results, ensuring unbiased analysis and for acknowledging both good and bad performance. Over time, managers could implement the framework on a more “border-less” basis in partnership with other key stakeholders and partners.

About the Author
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Vancouver’s Sarah Tobun
Sarah Tobun has been a member of the Vancouver Chapter of fmi•igf for approximately 13 years. In addition to her full-time job at Environment Canada, she has also been actively involved with the Vancouver Chapter Board for many of those years taking on the role of Program Director, Vice-President, President, Past-President, Communications Director and currently Treasurer. During her tenure with the Board, Sarah was also the Chair of the “Passing the Torch - Going for Gold” two-day PD event in 2010 which was themed and planned around the Vancouver 2010 Olympics. This hugely successful event provided financial support for the Vancouver Chapter, allowing it to continue to promote free or low-cost professional development events for its members. The Chapter is very grateful for Sarah’s participation and looks forward to her continued support in the future.