THE ROLE OF ACCOUNTABILITY IN FEDERAL ACQUISITION: A SEARCH FOR CONTEXT

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ABSTRACT. The issue of accountability in the federal government's acquisition process has been the topic of much discussion and investigation. While few argue that accountability is unimportant, it remains largely unexplored in the context of the acquisition process. This paper seeks to examine the acquisition process in some detail, and analyze the role of accountability in that process. We conclude with some broader observations about accountability in federal acquisition, and directions for future research.

INTRODUCTION

The problems associated with fixing and enforcing accountability present real challenges in most government endeavors (Behn, 2001). While clear lines of responsibility are often identified within and across government organizations and programs, determination of accountability is less certain. Most practicing policy makers and administrators have only a vague understanding of what accountability means, and that understanding may not be transferable from one organizational context to another. Further, many of the methods that might be used to leverage accountability mechanisms, such as performance measurement, may not be easily applied to government activities.

Perhaps this issue is most clear in the context of the federal government's acquisition process. Defining and applying accounta-

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bility in the context of acquisition has become increasingly important as the scale and scope of government contracting have grown. While estimates of the total value of federal contract spending vary widely, it is clear that such spending increased dramatically in the first decade of this century.

This paper seeks to explore the role of accountability in the federal acquisition process, by building an understanding of who is accountable, and for what (Nickel, 1974), within that process. We will also identify and describe the specific challenges in determining accountability in acquisition. Our goal is to provide a context through which accountability might be viewed within the acquisition setting.

This research is important for several reasons. According to the Office of Management and Budget (2011), contract spending increased an average of 12% annually from 2000 to 2010, growing from just over $200 billion to approximately $535 billion. That figure had fallen to approximately $461 billion in FY14, but remains near an historically high level. As the total value of federal contracting has grown, so too have the variety and complexity of products and services that are being procured. Government agencies continue the traditional hardware, software, and services procurements that support their core functions, but in recent years have also contracted for a range of non-traditional activities such as commercial space launch services, airborne surveillance and reconnaissance, management services, and armed contractors in combat zones. Such procurements present new challenges to government program managers, contracting officers, and contractors alike, and have at times resulted in well-publicized failures that raise important accountability questions.

Indeed, as a result of the increasing cost and complexity of government contracts, accountability has emerged as a defining characteristic in the realm of federal acquisition. Within that context, accountability is typically focused on addressing various forms of corruption and waste, and acquisition laws and regulations are written to that end (Diggs & Roman, 2012). And yet, instances of graft and abuse continue to be seen, from the Boeing aerial tanker scandal to the recent instances of US Navy officers receiving kickbacks for ship repair contracts. In Iraq and Afghanistan alone, as much as $60 billion was lost to waste, fraud, and abuse (Commission on Wartime Contracting, 2011). In addition to instances of

corruption, large and small programs regularly fail to meet expectations across the full spectrum of agencies and functions, from massive cost overruns on military aircraft and shipbuilding programs to the issues with the Healthcare.gov website.

We begin the paper with a brief discussion of the federal acquisition process, followed by a brief review of the relevant literature on accountability. We then apply this discussion of accountability to the acquisition process by highlighting some of the challenges of applying accountability systems to this process. We conclude with some broader observations about accountability in federal acquisition, and directions for future research.

THE FEDERAL ACQUISITION REGULATION

Many of the issues related to accountability in acquisition stem from the manner in which the federal government procures products and services. The rules and regulations governing acquisition are voluminous, and the process is lengthy, complex, and often fractured in execution. Despite the exceedingly detailed guidance, therefore, understanding and fixing responsibility for program failures is often difficult.

The Federal Acquisition Regulation (FAR) is the highly complex set of rules and procedures that define federal government procurement processes. The FAR seeks to "ensure purchasing procedures are standard and consistent, and conducted in a fair and impartial manner" (SBA, 2014). However, the FAR also states that individual agencies, and their subordinate elements, may "issue or authorize the issuance of agency acquisition regulations that implement or supplement the FAR and incorporate, together with the FAR, agency policies, procedures, contract clauses, solicitation provisions" (FAR Subpart 1.3). As a result, most federal agencies have their own detailed acquisition procedures, processes, and preferences, inhibiting a government-wide understanding of procurement practices and challenges. For example, the Department of Veterans Affairs (VA) promulgates its own Veterans Affairs Acquisition Regulation (VAAR), while the Department of Defense (DOD) employs the Defense Acquisition Regulations System (DARS). Within DOD, the uniformed military Services each have their own unique, subordinate acquisition regulations and organizations. Contractors and acquisition professionals working with and among various agencies may have

difficulty understanding and adapting to the unique requirements of each.

Procurement can take many forms, from simple purchases to long and carefully managed competitions involving hundreds of vendors. However, procurements of any significant size and scope typically involve several basic phases, including requirements formulation and documentation, solicitation generation and release, contractor response, source selection, and execution. These phases may vary in length and complexity, and different organizations may have varying responsibilities within each. As we describe below, challenges arise along every step of this process because each typically involves numerous actors from different organizations. While one might assume that those actors are pursuing a common overarching goal – program success – they in fact have their own objectives and motivations, driven by their organizational imperatives.

WHAT IS ACCOUNTABILITY IN THE CONTEXT OF ACQUISITION?

The extant literature in public administration on the question of accountability is both detailed and extensive. While a complete review of that literature is well beyond the scope of this paper, a brief review of some of the ideas most relevant to the current topic will provide a framework for a discussion of accountability in the context of acquisition.

Accountability has been defined as one of the key elements of public administration (Behn, 1995; Cooper, 2004). Wilson (1887) called for a separation between politics and administration to ensure democratic accountability, a theme debated vociferously by Freidrich (1940) and Finer (1941). In subsequent decades, work focused on defining administrative accountability. K.N. Nickel (1974) suggested that accountability could be defined in terms of two basic questions: accountability for what, and to whom? Basic questions of accountability raised in the literature include whether accountability should be internally or externally driven (Harmon & Mayer, 1986; Romzek & Dubnick, 1987), the degree to which accountability is synonymous with "responsibility" (Hart, 1969; Dubnick, 1998), "control" (Uhr, 1993), or "responsiveness" (Romzek & Dubnick, 1987; Hughes, 1998).

Today, accountability questions are raised in the context of areas of inquiry as diverse as administrative ethics (Cooper, 2004) public finance (Yusuf, Jordan, Neill, & Hackbart, 2013), collaboration (Kettl, 2006; Bryson, Crosby, & Stone, 2006), human resources (Light, 2008), public management (Kearns, 1996), and civic engagement (King, Feltey, & Susel, 1998). However, one area that has not received as much attention in the issue of accountability is the field of federal acquisition.

As mentioned above, clearly and consistently defining accountability has proven challenging in the broader field of public administration, and that difficulty persists in the narrower context of acquisition. There is a popular perception that accountability is lacking, as evidenced by a recent article in *National Defense* stating that it is "important to examine the root cause of many of the problems in the defense acquisition system. Simply, it is the lack of empowerment and accountability. The Pentagon must return to the basic management principle of placing the most qualified people in charge, empower them with the authority to execute, and then hold them accountable for their performance" (Church, 2013). However, such calls for greater accountability seldom address the thorny issue of what the concept actually entails when applied to acquisition.

Numerous explanations have been advanced in academia and government with varying degrees of complexity and nuance, four of which are described below, in order of decreasing specificity. The first two – accountability as *answerability* and *punishment* – view the issue as relevant primarily after the event (i.e., a program failure) that triggered the accountability mechanism. *Answerability* and *punishment* are certainly relevant prior to the failure due to their deterrent effect, but offer a less holistic explanation of accountability processes. The second two explanations – viewing accountability as a *constraint* and as a means of *expectation management* – seek to address the issue broadly by treating accountability more as an ongoing management process than an event.

Accountability as Punishment

Punishment differs from answerability in that it is punitive by definition. An individual may be answerable for a program failure, but not punished for it. Indeed, such a result appears to be the norm in acquisition, where major programs such as the F-22, DDG-1000,

Ground Combat Vehicle, and a host of others, routinely fail to meet cost, schedule, and performance goals, but neither government acquisition professionals nor contractors are sanctioned. In contrast, accountability as punishment is inherently retributive and may include, but is not limited to, formal censure, demotion, dismissal, or incarceration. Equating accountability with punishment is also common among policy makers and the public, as evidenced by the angry demands to "hold someone accountable" when there is a major failure. As Behn points out, "Those whom we want to hold accountable have a clear understanding of what accountability means: punishment" (Behn, 2001).

That perspective is unfortunate in that, even more so than simple answerability, punishment is a strong disincentive for creative thinking, and tends to discourage individuals from taking ownership of their results. As stated by one contracting professional, "In government...procurement is probably the fastest way to prison" (Diggs & Roman, 2012). In such a climate, it should not be surprising that acquisition processes often operate very slowly and deliberately, and that acquisition personnel may prioritize controlling risk above program results.

Accountability as Answerability

Perhaps the most common perception of accountability equates it with answerability – public administrators are *answerable* for their actions and results to their superiors, elected officials, and the public (Diggs & Roman, 2012). Individuals may be forced to explain or justify themselves in venues ranging from regular reporting processes, to counseling sessions, to public hearings. As mentioned above, such accountability mechanisms are generally reactive in that they are most relevant after a program has failed in some form. Accountability is therefore often perceived as a means of assigning blame. In that sense, answerability discourages risk taking, and drives acquisition professionals and contractors alike to perform to the minimum acceptable standard.

In the context of federal acquisition, answerability most commonly takes the form of routine program and milestone reviews with higher-level procurement personnel. For example, after experiencing a 75% failure rate for IT programs over the past decade, the Department of Veterans Affairs (VA) implemented the Project

Management Accountability System (PMAS), whereby program managers are required to achieve certain milestones on specified dates and report progress to the VA Chief Information Officer. Failure to reach their milestones results automatically in corrective measures, and failure to reach three successive milestones typically results in program termination. Within the landscape of VA IT acquisition, program managers are answerable for their performance to their superiors within the bureaucracy. Note, however, that program managers themselves may not necessarily be punished for program failures.

Accountability as Expectation Management

In one of the defining works on the subject, Romzek and Dubnick defined accountability as the means by which government organizations and personnel manage the expectations of internal and external stakeholders (Romzek & Dubnick, 1987). Internal sources of control tend to be hierarchy-based and may include the organization's own control processes, and reflect the organizations own values. External sources of control often draw upon legislative or contractual arrangements that provide authority to levy punishment, but may also be represented by informal, non-authoritative interests. Overlaid upon this notion of internal and external controls, are four alternative systems – bureaucratic, professional, legal, and political – that form the basic contextual framework for all accountability. All four systems provide "legitimate means for managing institutional-level expectations," and thereby accountability, and none is inherently more legitimate than another (Romzek & Dubnick, 1987). Further, the distinctions between them may become blurred in practice, when multiple forms of accountability apply simultaneously (Gormley & Balla, 2013).

In the context of acquisition, accountability as expectation management offers an expanded, yet still manageable, perspective of accountability relative to the notions of answerability and punishment. It supports the idea of continuously-operating accountability mechanisms that are present and relevant throughout the program lifecycle, rather than simply triggered by some form of program failure.

Accountability as Constraint

In the broadest sense, accountability can be defined simply as any circumstance where individuals exercising power are meaningfully constrained by external forces (Apaza, 2007). Such external forces might include judicial or legislative review, budget actions, reorganization, reporting activities, organizational or program reviews, or any number of other factors that limit the authority of managers and administrators. Many of these constraining forces are constantly at work, ensuring visibility and understanding of managers' activities and responsibility for their results.

This view of accountability is useful in the context of acquisition because its application to the program lifecycle is relatively straightforward. In any complex acquisition, it is possible to identify the various constraints that are placed upon program managers and their staffs, contracting professionals, and contractors. One may also easily determine when and how those constraints are applied, as well as their source (e.g., the reporting hierarchy). The notion of accountability as a constraint, while perhaps overly broad, therefore provides a useful mechanism for assessing and applying the concept of accountability at the program level.

Conclusions

While all of these definitions help bound the notion of accountability, none seem to fully encapsulate the issue in the context of acquisition. Accountability as simple punishment or answerability fails to account for the full range of programmatic activities and processes that occur throughout the program lifecycle. The idea of expectation management is useful and relevant to acquisition in that it implicitly addresses the ongoing actions and performance of all participants in the acquisition process, distinguishes between internal and external authorities, and provides a framework for understanding the sources of those authorities. However, this approach requires additional substance and specificity to fully define and bound the notion of accountability in acquisition. Lastly, equating accountability with *any* identifiable constraint is too broad to be fully useful.

How, then, do we build upon the existing concepts to define accountability in a meaningful way in the sphere of federal acquisition? Any holistic definition must at least implicitly incorporate

external authorities and influences, internal processes and values, and the notion of continuously-operating procurement and management processes. To that end, the following definition is offered:

> Accountability in acquisition is the continuous application of internal and external monitoring, controls, constraints, and sanctions, throughout the program lifecycle, in order to ensure program performance in accordance with established goals and objectives.

While not unwieldy, this definition explicitly identifies the critical elements described above (e.g., "external influences") and implicitly captures other important influences, such as social norms and ethical values (e.g., "constraints"). Therefore, the remainder of this paper addresses accountability within this context.

WHO IS ACCOUNTABLE, AND FOR WHAT?

Even with the relatively clear definition posited above, the application of accountability to acquisition is still challenging. An acquisition of any significant size and complexity will involve numerous government personnel, often from different agencies or offices within an agency. These may include technical specialists, program managers, contracting officers, contracting officer representatives, legal counsel, budget analysts, senior administrators, political appointees, and politicians. Each brings different motivations and responsibilities to the acquisition. That constellation of participants is typically mirrored by the contractor, which brings its own program managers, contracting specialists, accountants, lawyers, and other personnel to the effort. As Nickel (1974) posited, one useful way to frame the accountability question is to ask *who* is accountable, and for *what*?

The following paragraphs describe the roles of broad categories of actors in the acquisition process. The government roles are distilled to their essence – managers and purchasers – to enable a meaningful discussion of accountability. The roles and responsibilities of contractors are addressed as well, albeit more generally, in order to clarify and differentiate the unique aspects of accountability applicable to private sector organizations participating in a given acquisition. This approach reflects an attempt to explore

and clarify the necessarily separate and distinct accountability forces relevant to government organizations and contractors, and to address the "to whom" and "for what" questions.

Managers

A common misperception is that the acquisition process begins with the purchaser or contracting officer. The reality is that any procurement begins with the identification of a requirement by a manager or administrator, and purchasing personnel become involved only after that requirement has been formulated and subjected to at least initial internal organizational vetting and approval processes. Indeed, managers are the focal point of any program from inception to completion, including all aspects of requirements definition, procurement, execution, and termination.

Specification

The most critical phase of any acquisition occurs prior to a contract being let, when the requiring authority specifies the requirements for the product or service to be acquired. Requirements can take many forms, including performance work statements, statements of work, and system performance specifications. Failure to properly define acquisition specifications is perhaps the most common cause of program failure. Successful acquisition requires well-crafted specifications incorporated into the contract that clearly define the contractor's responsibilities, and establish meaningful measures to evaluate performance (Johnston, Romzek & Wood, 2004). Equally important is the avoidance of frequent changes to defined requirements, particularly late in a program's lifecycle.

Execution

Program managers and their staffs have primary responsibility for the day-to-day execution of acquisition programs. In particular, they are responsible for the ongoing monitoring and control of the program, to include the performance of any supporting contractors. Monitoring and control may take the form of regular status reports, in-progress reviews, design reviews, and other interactions between the government and contractor program teams. Such interactions serve to provide assurances that the acquisition program is proceeding as

intended and achieving its objectives, and provide early warning of challenges or failures.

Effective execution of large programs is challenging due to the complexity of acquisition laws and regulations, the difficulties associated with managing large and diverse teams, members of which the manager may not directly supervise (e.g., contractors), often intense external oversight and pressure to succeed, and internal and external organizational dynamics.

Outcome

Lastly, program managers and their staffs are accountable for the overall results of the program. Their positions exist to ensure that a program meets all of its cost, schedule, and performance objectives, regardless of the level of involvement of contractors and their performance. As Green points out, "The emphasis has shifted from ensuring compliance with rules and regulations to ensuring performance — achieving desired, demonstrable results cost-effectively" (Green, 2010). They are the only members of the program team that are directly involved during the entire program lifecycle, from initial requirements definition through completion. In contrast, the contracting officer is unlikely to be faulted for a program in which a contract was successfully let, even if the program ultimately fails.

Program management accountability appears to be largely neglected in academic literature. Organizations like the Defense Acquisition University (DAU) address the subject in detail from a normative perspective, but we found few empirical studies of the relationships between program performance and associated impacts on program staff, whether positive or negative. Rather, when discussing accountability in acquisition, the literature tends to focus on the act of contracting or purchasing, and therefore principally addresses contracting officers and purchasers.

Contracting Officers/Purchasers

Contracting officers lead the complex process of translating program requirements into contract documentation, letting contracts (to include managing competitions), overseeing contract execution, and responding to emerging contract issues and irregularities. Prior to contract award, they provide the interface between government and industry, and generally seek to shape the acquisition in a manner

that maximizes competition and fairness. After award, their focus shifts to monitoring government and contractor satisfaction of contract requirements during execution. The following paragraphs describe the key drivers of contracting officer accountability within those broad areas.

Compliance

In letting and monitoring contracts, contracting officers must comply with all applicable federal acquisition regulations and related statutes (e.g., the Federal Acquisition Regulation). Contracting officers and their staffs are perceived by other government acquisition professionals and contractors alike to be contract law and regulation subject matter experts, and theirs is typically the final word when clarification or dispute resolution is needed. Failure to comply with contracting regulations, whether or not the failure was intentional, often results in legal action on the part of a contractor, which may take the form of a bid protest or lawsuit against the government. Compliance is a critical element of legal accountability for contracting officers in the context of the definition provided above – they are bound by an extremely complex set of external constraints that operate across the program lifecycle, and failure to abide by them may result in severe sanction (Romzek & Dubnik, 1987).

Consistency

Contracting officers must be consistent both in their application of laws and regulations, and in their treatment of contractors. While extensive and detailed, the legal frameworks that govern federal acquisition processes are not so prescriptive as to address every conceivable situation or eliminate the need for interpretation. Indeed, they provide a framework within which acquisition professionals operate, and those professionals frequently utilize individual judgment based upon their training and experience to address emergent issues. According to one contracting professional, "On routine purchases, the process will make the decision for you. For complex procurement spends, the process will not make the decision for you. You'll have to make the decision" (Diggs & Roman, 2012). In doing so, contracting professionals are accountable for their consistency to both internal and external government authorities, as well as to the contractors that compete for or hold contracts.

Impartiality

Lastly, contracting professionals must in all cases treat contractors "fairly and impartially" (FAR Subpart 1.1). Without impartiality, fairness in competition is impossible and one of the key goals of federal contracting – greater efficiency – becomes irrelevant. Impartiality may be compromised by factors ranging from pre-existing personal relationships between vendors and government personnel to outright bribery and other forms of corruption. While the latter tends to be relatively rare in U.S. federal contracting, it is human nature to develop biases toward or against individuals and organizations with whom one has experience, such as on past competitions. Contractors recognize this and may forego bid protests or other means of redress in order to avoid potentially creating a negative perception among government acquisition personnel.

Sellers/Contractors

Contractors form the other half of the equation in government procurement, and bear significant responsibility for the success or failure of any government acquisition. Their influence on the outcome varies according to the complexity of the acquisition – a contractor's competence is more likely to have an impact on a complex software development program than on a simple re-sale of commercial-off-the-shelf software. That said, contractors bear specific responsibility for meeting contract performance requirements, and for doing so in an ethical manner, as described below.

Contract Performance

Contract performance is perhaps the single most critical, and visible, contractor responsibility in the execution of an acquisition program. Poor performance – the failure to satisfy the performance specifications defined in the contract – is almost certain to result in some form of program failure. As described above, government managers are responsible for monitoring and controlling contractor progress, but their ability to directly impact that progress is limited due to the fact that they do not directly manage or control contractor personnel or their actions. Rather, the competitive process assumes (with a few exceptions) that the most efficient and competent

contractor will be awarded the work and will perform to the desired standards.

Internal and external accountability mechanisms seek to ensure that those standards are met. Contractor program teams are often subject to internal reviews and other corporate controls that monitor their performance. However, such controls generally focus on financial performance because a meaningful understanding of program technical requirements tends to decrease at higher levels of corporate bureaucracy. As a result, challenges in execution are often internalized by project teams with limited corporate visibility until they become serious problems that trigger external accountability mechanisms. External accountability stems primarily from the legal terms of the contract to which the contractor has agreed, which may specify government monitoring and oversight processes and include legal sanctions for failing to meet requirements.

Contractor accountability directly to the public has been the subject of considerable study and debate, and is most relevant in situations where contractor organizations interact directly with citizens in performance of contract requirements such as human services. In such situations, "The effect of contractualisation has arguably been to undermine the legal protection of both the public interest in good administration, and the more particular interests of individual citizens directly affected by decisions or the quality of services" (Vincent-Jones, 2005). Stipulating and enforcing accountability to citizens may be challenging because no legal relationship exists. Nevertheless, contractors have found themselves increasingly accountable to citizens, if indirectly, through advances in information technology that enable streamlined citizen reporting and feedback mechanisms, information transparency, and crowdsourcing (Vincent-Jones, 2005).

Ethical Behavior

Ethical behavior is addressed here because the American public tends to view the government contracting process as inherently wasteful and frequently corrupt. Contractors, in particular, are often derided as seeking to maximize their financial benefit from a given program, even at the expense of program performance and legal and ethical norms. An examination of contractor ethical behavior and its relationship to accountability is therefore needed.

Federal contracting law explicitly addresses contractor accountability for ethical behavior. The Federal Acquisition Regulation states that "Government contractors must conduct themselves with the highest degree of integrity and honesty," and specifies the use of an internal training and ethical compliance system that "ensures corrective measures are promptly instituted and carried out" (FAR 3.1002, Policy). The FAR goes on to describe the specific components of required internal controls, including a written code of conduct, employee reporting mechanisms, and audits.

Ensuring contractor accountability for ethical behavior is difficult due to the twin challenges of control processes that are primarily internal to the contractor organization, and the lack of clear sanctions. With regard to the former, identification of ethical lapses is dependent upon either employee whistle blowing or corporate self-reporting, neither of which is particularly supportive of rigorously enforcing ethical behavior. As the government's ability to monitor and detect ethical issues from without is extremely limited, its ability to maintain requisite accountability is limited as well. With regard to the latter, while federal contracting law articulates an expectation of ethical behavior in contracting, it does not clearly specify associated sanctions for failing to meet that expectation. Most contractors understand that unethical behavior may result in the loss of a contract and the inability to compete for future work (i.e, debarment), but such actions are relatively rare and their deterrent value is questionable.

CHALLENGES IN DETERMINING ACCOUNTABILITY

Given the definition of accountability provided, and the discussion of the roles and responsibilities of the various participants in the acquisition process, it is possible to identify specific challenges in fixing and enforcing accountability in government acquisition. Leveraging the definition provided above, several factors conspire to inhibit the "application of internal and external monitoring, controls, constraints, and sanctions," and thereby "ensure program performance." As described in the following sections, these include challenges related to performance measurement, contract management complexity, the diffusion of responsibility among participants, and the general lack of transparency.

Performance Measurement

While the scope of the problem varies between programs and agencies, the government frequently lacks data-driven processes and capabilities to collect, analyze, report, and store program performance information (Bradshaw & Chang, 2013). Note that this is a two-pronged problem – the government must be capable of measuring both the performance of the program in question as well as the performance of the contractors that support it. Each presents significant challenges and mature and effective processes are often lacking.

Performance measures may address program processes, outputs, or outcomes, and focus on whether a program is achieving its objectives (GAO, 2005). Identifying relevant qualitative measures, and collecting associated performance data, is not possible for many types of government acquisition programs. Ensuring accountability in such instances is difficult as it is unreasonable, and often legally untenable, to hold individuals and organizations accountable for program issues or failures without supporting data.

Complex Regulatory, Management, and Contract Layers

The complexity of the government contracting system presents its own challenges in terms of determining accountability. Multiple federal, state, and local laws and regulations impact acquisition and contracting, and may simultaneously apply to an individual program. Similarly, large and dispersed government management frameworks, sometimes with unclear hierarchical structures, inhibit understanding of reporting arrangements. Lastly, technical staffs of large programs endure multiple layers of contract management and oversight, from senior government administrators to program management office staff to prime and subcontractor managers. Operating on the periphery of these managerial elements are an array of contracts and legal specialists, finance personnel, and other support staff. Collectively, these organizations and individuals create an often incoherent array of contract management layers. As Schapper, et al, state, this complexity leads to situations where "there is often little understanding of what skills are required and what risks are implied, as well as what opportunities may be available" (Schapper, Malta & Gilbert, 2006). Creating and maintaining effective accountability frameworks in such an environment is difficult at best.

Diffused Responsibility

In any complex acquisition, an equally complex network of government acquisition professionals, prime contractors, subcontractors, oversight organizations, and other stakeholders is usually present. Each brings unique and sometimes competing goals and objectives to the effort, and each has different and sometimes competing responsibilities[1] across the program lifecycle. As Ron Fox points out in *Arming America*, "contractors usually receive advice and direction from a bewildering variety of Defense Department personnel. It is often difficult for them to determine whether the contracting officer or the program manager directs contract administration" (Fox, 1974). This diffusion of responsibility contributes to a lack of clarity regarding who is accountable for program outputs and outcomes – the greater the number of participants, the greater the difficulty in measuring the impact of each on program performance and in applying internal and external monitoring, controls, constraints, and sanctions (Johnston, et al, 2004). For example, the F-35 Joint Strike Fighter Program is managed by a sprawling Joint Program Office (JPO) staffed by personnel from the US Navy, Air Force, and Marine Corps, as well as individuals from multiple defense agencies and foreign nations. The contractor team is led by a large prime contractor, six large primary subcontractors, and over 1,200 smaller subcontractors and suppliers. Clearly understanding stakeholder responsibilities and assigning accountability in such a structure is difficult at best. Indeed, in a 2013 report on the program spurred by a decade of cost overruns and performance issues, the DOD Inspector General determined that the JPO and other government agencies did not provide sufficient contract management oversight or perform effective quality control of contractor hardware and software (DOD Inspector General, 2013). The government F-35 program manager was ultimately dismissed and $641 million in fees were withheld from prime contractor Lockheed Martin.

Transparency

Transparency is recognized as an essential ingredient for ensuring accountability in general, and acquisition is no exception. A lack of transparency among relevant stakeholders heightens the risk of fraud, waste, and abuse. Similarly, the failure to enable effective external monitoring may lead to undetected execution issues and

program performance failures akin to the F-35 results described above. Clearly, transparency in acquisition carries important benefits and is generally desirable to enable accountability and ensure program performance.

However, the desire for transparency must be balanced against the need to protect the conditions that enable free and fair competition. For example, contracting officers cannot divulge many aspects of their acquisition approach to the public or even government stakeholders due to the potential impact on their ability to effectively solicit competitive bids from contractors. Similarly, contractor proprietary and competition sensitive information must be protected throughout the program lifecycle or the contractor's future competitiveness may be at risk. Thus, while the benefits of competition make contracting an attractive approach for meeting government needs, the factors that enable effective competition inhibit key elements of program success - namely, transparency and accountability.

Note that the challenges discussed above are not unique to U.S. federal acquisition, but rather are seen in other, similar acquisition systems as well. For example, the Australian government has grown increasingly reliant upon contractors for key products and services, citing the perceived flexibility, cost savings, and potential for innovation achievable through contracting arrangements (Barrett, 2000). However, they are beset by the same challenges described above. Former Australian Auditor General Pat Barrett describes issues related to "contract confidentiality" (transparency), fixing responsibility for execution, performance accountability, and other challenges. He writes that "Although the public sector may contract out service delivery, this does not equate to contracting out the responsibility for the delivery of the service or program" (Barrett, 2000). His concerns are equally applicable to U.S. federal government contracting arrangements.

CONCLUSIONS

The stakes in federal acquisition are high, as is the level of fraud, waste, and abuse in the current system. In an age of reduced budgets and increasing demands for services, the question of how best to prevent the waste of scarce resources is brought sharply into focus. By creating a framework through which accountability might

be viewed, and thus better understood, we can begin to explore in greater detail the role of accountability in the acquisition process. The framework offered in this paper is thus an attempt to focus the attention of both scholars and practitioners on a structured way to think about accountability in government acquisition.

The study of accountability within the context of government acquisition is challenging because the broader concept of accountability in public administration is not well-developed, and therefore does not provide a solid foundation upon which to build an understanding.   Moreover, while most observers agree that accountability in acquisition is critical, there is little work to date to address issues of accountability in an acquisition setting. The lack of an accepted definition for accountability is symptomatic of the problem, and would preclude the need to create one here. However, with at least a notional definition in hand, it is possible to dissect the fundamental question of who is accountable for what, and identify the obstacles to ensuring accountability in acquisition. These are undoubtedly necessary in understanding the weaknesses in the acquisition process and improving future program performance.

However, other important questions surrounding accountability must be addressed as well. For example, the academic literature is surprisingly limited on the subject of contractor performance measurement, tending to focus on construction projects and some human services programs. Building a greater understanding of how to assess performance is a critical prerequisite to holding suppliers accountable for meeting contract requirements. Similarly, a more detailed treatment of the roles of the various participants in the acquisition process (e.g., program managers), and the means by which they are held accountable for their performance, is needed in order to determine the effectiveness of accountability mechanisms and processes. Continuing to build a body of knowledge on these and related issues offers the potential to enhance the effectiveness of government acquisition and ultimately improve the products and services on which we spend increasingly scarce resources.

NOTES

1. "Responsibility" in this context refers to the obligation to satisfactorily perform a task or set of tasks, as distinguished from the more descriptive definition of "accountability" provided in this

paper. In simple terms, those responsible for a task perform it, and those accountable for a task answer for it. Those may or may not be different people or organizations.

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