

The vice of accountability

Joe Egerton

This week's appeal by the former head of Haringey Council's children's services against her dismissal has once again raised questions about the accountability of those involved in the tragic case of Baby P. Joe Egerton challenges the demand for accountability in our society – does it legitimise our choices?

'Accountability' has become a prominent feature of 21st century political culture. We are told – usually on the Today Programme but sometimes on the News at Ten – that we cannot do without it. In common usage, accountability has displaced justice as the pre-eminent virtue of institutions.¹

But is accountability a virtue at all? Does accountability make our choices right, in the way that justice makes our choices just and courage makes them courageous, and so on? Or might it be a simulacrum of a virtue, a vice masquerading as a virtue, a deceiver, encouraging us into error and sin, obstructing our efforts as individuals to realise our essential natures and poisoning our civic society?

The origin of 'accountability' is in finance – accounting was once telling the story of what has been done with money entrusted to one², and the auditor certified that accounts were true and fair; it has become the application of complex and arbitrary³ rules to evaluate (in the terms of those rules and in the context of the organisation or institution) the actions of individuals in that organisation. Accounting is no longer about telling what has happened to a particular sum of money; it has become the language in which an enterprise is described and (in as far as this is a separate process) evaluated not by the assessment of an independent professional but in accord with specific rules.⁴ 'Accountability' is not about money so much as power: 'you have these powers – tell us what you did with them'. 'Accountability' has its own grammar: 'X (a person) is



accountable to Y (another person or group of persons) for Z (typically an action, or a failure to act)'.

How does this measure up to a virtue?

All the virtues bear on our choices – courage on the choice between standing one's ground and running away; justice in paying what is due to somebody who provides me with something; temperance in refusing a

large drink before driving; and so on. A virtue, as Aristotle observed, makes our 'project' right⁵ and makes *prohaeresis* – our reasoning desires or desiring reasons – right.⁶ St Thomas Aquinas developed this concept: virtues make our choices right.⁷ Does accountability do this? Certainly not in quite the same way as the acquisition of the virtues would lead a human along the right course. The knowledge that I may have to give an explanation of my actions can certainly influence my choice, by introducing another consideration; but it does so by directing me away from asking 'what is the good and best thing to do in these circumstances/to resolve this problem?' towards asking 'how will this particular choice look?' The focus is not on the task that I am called on to perform – it is on the organisational account that I may be required to give. There is a marked difference between 'this person is hungry; so I will feed him or her' and 'I really don't want to help this person but it will look bad if I do nothing.' In the parable of the kingdom⁸, those who are welcomed into the kingdom ask: 'Lord, when did we see you hungry and feed you?' They are invited into the kingdom because they did the right thing, made the right choice, without

realising whom they were serving and therefore who was judging them. The concept of ‘accountability’ had nothing at all to do with their choice of the right action. They made their choice without it crossing their minds that somebody might notice, let alone that it might determine their ultimate fate.

The person who fully possesses a virtue is a person of a settled disposition – the same of course can be true of a vice. Further, when a person acts out of character we do not usually alter our perception of that person because of a lapse, or uncharacteristic display of a virtue. Accountability does not seem to work like that at all. Indeed, the adjective ‘accountable’ is not at all like ‘just’ or ‘brave’. ‘Accountability’ has often proved to be a mantra that will justify severe treatment of what may have been the only lapse in a career of conspicuous service.

These arguments seem to lead to a conclusion that accountability is not a virtue at all. But if it is not a virtue, what is it? Perhaps, like accounting, it is a process: indeed the process that might be – in the area of power and influence – the equivalent of accounting in finance? Such an argument might lead someone to say ‘Well, we accept that describing “accountability” as a virtue is rather loose. But we still think that it is an important process, one that holds society together; accountability legitimises the decision taker.’ A person taking this position plainly regards ‘accountability’ as ‘a good thing’.

So I am going to have to develop my case somewhat to sustain the charge I made at the outset: that accountability is ‘a simulacrum of a virtue’. I am going to have to show that there is something, if not actually, at least potentially evil – I use the word in the way St Thomas does, to denote an absence or deformation of some good⁹ – in requiring that X gives an account to Y of Z.

Let us start by considering an example of giving an account of a choice with which there is nothing wrong. Let us look at one of the ‘rules’ which St Ignatius of Loyola suggests that we should use in making a choice¹⁰. He invites us to imagine that the last trumpet has sounded. We are to imagine ourselves in the crowd on judgment day, and to consider at that moment the choice that we would wish we had

made on the matter at issue. He is indeed inviting us to consider the account we would give. At first sight, this does fit the grammar of accountability – I am to imagine myself as giving an account of a choice I had made. But note that Ignatius has a very precise definition of the circumstances in which the account is to be given: he asks us to consider the account we will give on judgment day, not before a Select Committee or some board of inquiry.¹¹

Ignatius, and earlier and later generations, had a model of what judgment day involved, and it was set out in that great meditation on The Last Things, the *Dies Irae*. To do what Ignatius urged on his contemporaries, we need to take time and to take ourselves into a section of the *Dies Irae*. We imagine that we are summoned by the trumpet to appear before the throne of God¹². We next imagine what it is like while we wait. Everything is soon about to be revealed; the book of life will be set down before us.¹³ We imagine what we might think of saying. ‘What, poor wretch, am I going to say? To whom am I going to turn for help when even upright people are in danger?’¹⁴ Then the answer dawns: Christ, the King of immense majesty, who gives free salvation to those who must be saved. Is this just a piece of theological reasoning? Or perhaps He appears in our imagination?¹⁵ It matters not because whichever way we take it, what Ignatius urges here is radically different from the modern concept of accountability in one central respect: in the imaginative exercise, we give an account to God. We recognise that no human can help. And we do so having first acknowledged that everything is to be revealed – the book of life contains every single thing that has ever happened, every thought, every deed. There is no spin here. There is no QC to speak for us.

So what Ignatius suggests we might do in considering what we would say to Jesus is radically different from ‘accountability’ in the 21st century. Accountability is about giving an account to human beings and there is always the possibility that spin or advocacy can ‘get us off’. Or the human beings to whom we give an account may simply not know the facts, or be defective in their moral judgments – we are all of us prone to error in both areas. The risen Christ who returns to be our judge will know everything and there is no error in Him, only perfect love¹⁶.

By considering what Ignatius suggests we do, we can see three major defects in our 21st century concept of accountability. First, it shows the game that those who demand that others account to them are playing to be a dangerous game:

Don't judge, so as not to be judged: for you will be judged by the judgment with which you judge; and the measure that you measure out will be the measure that is measured out to you. Why do you inspect the splinter in your brother or sister's eye, but fail to notice the plank that is in your own eye? Or how come you tell your brother or sister 'Just let me get rid of the splinter from your eye', and look! There's a plank in your eye. Fake pietist! First get rid of the plank from your own eye, then you'll see clearly enough to get rid of the splinter from your brother or sister's eye.¹⁷

Second, there is the inevitable prospect of a conflict between the actions we might feel we would be happiest with on the day of judgment and the actions a company, institution or the state may expect of us. These may be radically different, especially when the accounts that required in the process of accountability are often accounts of conformity to rules – witness the emphasis on procedures in the debate over Baby P. We have learned from Aristotle that rules in politics and ethics can only apply 'generally and for the most part'¹⁸. Accountability discourages thinking. This is unsurprising as its origin in (financial) accounting ties it to limited learning systems.¹⁹ From a Thomist perspective, somebody caught up in, for example, the Baby P case cannot simply say 'I followed procedures'. I am not limited to considering what procedures required of me when reflecting on what I have done. The (God-given) ability to reflect on my thoughts, words, deeds and omissions, this essential feature of human rationality, distinguishing us human animals from other animals²⁰, is not just about artificial and often arbitrary procedures. I should apply the full capacity of both the reason and the biological capacity to feel that God gave me to my reflection, asking 'what was the good and best thing to have done?' And if my reflection leads me to conclude that the death of Baby P would have been averted had I acted other than the procedures directed me, then I cannot ignore this. But 'accountability' encourages me to ignore such a result of judging my own judgment.

In some circumstances, the mischief can be greater. The tradition that we have inherited from the doctors of the church and the martyrs is one in which we are called upon to question whether laws (including orders) are just²¹. 'Accountability' in the Third Reich would find nothing wrong with tipping Zyklon B into a shed full of Jews, or shooting unarmed prisoners of war. For under 'accountability' one is acquitted of wrong doing by showing that 'I was only obeying orders'. That formula was not accepted by international tribunals and British courts martial in the late 1940s and we should be wary of allowing a process that legitimises such a formula into our own civic society.

Now many people will say 'this is absurd – we are talking about accountability in a properly functioning state in which human rights are respected' or 'we are talking about accountability in a specifically Christian organisation'.

To the former, the reply is the Hutton and Scott inquiries, the Guildford Four, the Birmingham Six, perhaps the Iraq war itself. The arrest of a Member of Parliament, the searching of his office and home, for the horrible crime of revealing embarrassing information suggests that the ghosts of Henry VIII and Topcliffe still stalk the corridors of Whitehall and Westminster. No state is perfect.

To the latter, the answer must be this. 'Accountability' only works when there is an organisational structure, one in which individual A has power over individual B. Now it is obviously the case that the flourishing of the Church and of some of its Orders – I think particularly of the Society of Jesus – has depended and doubtless will depend in future on an acceptance that the Pope, bishops, the superior general, provincial superiors and so on, may make decisions that others must not just respect but obey. But the concept of obedience in the church and the Society of Jesus is very different from the concept of rule-following and organisational structure integral to 21st century accountability. Although we may not always recognise this, the Christian concept of obedience is the one first fully spelled out by Pope St Gregory VII (Hildebrand)²² in a recognisably Augustinian structure in which *oboedientia* sits alongside *libertas* and *iustitia*. In contrast, the organisational structures integral to 21st century accoun-

tability have their origin in Weberian management science. Weber was a follower of Nietzsche, denying what Gregory affirms, namely the application of (morally) good and bad to organisational (institutional) choices, and Weber specifically maintains that the objectives of the organisation are external; those who live their lives in a Weberian organisation are concerned only with the efficient and effective achievement of these objectives.

So when we import into a Christian organisation such concepts as accountability and organisational structure (conveniently summarised as ‘a programme of accountability’), we are importing something alien and radically incommensurable to Christian theology. Somewhere in any resulting structure of reasoning will be two directly contradictory propositions. An anonymous pupil of Duns Scotus first demonstrated in the 14th century, and C I Lewis demonstrated in the 20th century, that an inevitable consequence of the presence of two incompatible propositions in any reasoning²³ is that such reasoning can logically reach any conclusion whatsoever. The presence of the necessarily false proposition²⁴ exposes us to error. Nor should we be remotely complacent about our ability to persuade ourselves to give accounts that suit our purposes or disguise our guilt; indeed, it is often in the development of a misleading account that we turn error into sin, and, when such false accounts lead to others being harmed (for instance because the opportunity to learn lessons that would have prevented injuries or deaths is lost), grave sin²⁵.

Lastly, we might contrast ‘responsibility’ with ‘accountability’. Although both sometimes have the same grammar – it is possible to say ‘X is responsible to Y for Z’ – there are important differences. First, it is possible to say ‘X is responsible for Z’ and when asked ‘to whom?’ to give the answer ‘nobody’; this is

not the case with accountability. So we are not driven into organisational structure and power relationships in the same way. Indeed I can feel responsible for something that has gone wrong simply because I did nothing to prevent it – without there being any organisational or institutional assignment of responsibility. Second, whilst the adjective ‘accountable’ only describes a position in a structure, the adjective ‘responsible’ describes the character of an individual. We may of course say ‘X was responsible for Z’ – ‘Conor was responsible for the winning of the game or the broken window’ – but we can also say ‘Conor is responsible’, that is trustworthy, without there having to be a Z at all. And in that latter use we are undoubtedly saying that Conor possesses a virtue²⁶.

It is, as St Thomas observed, a characteristic of a true virtue that it participates in *caritas* or charity – the redeeming love of the Father and the Son working through the office of the Holy Spirit. Charity is the form of all the virtues. The process of accountability may on occasion lead us to truth, but accountability has a number of ugly daughters: moral cowardice when sheltering behind procedures we know in our hearts to be wrong; deception in rendering an account of our actions that we know will be acceptable to those who hold power over us but which is misleadingly inadequate to the matter in hand; and above all the pursuit of my power rather than the greater glory of God. Accountability is indeed the simulacrum of a virtue, and the virtue it pretends to be and thus subverts is responsibility.

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Extract from an address by Pope Pius XII

In an address to the first Convention of Catholic Italian Lawyers, Pope Pius XII outlined the principles that should guide a judge in his application of the law. This address was printed in *Diritto Naturale Vigente* in 1951. An English translation appears in the second (1970) edition of A P d'Entreves' book *Natural Law*, published by Hutchinson & Co. As this is long out of print, it may be helpful to reproduce Pius XII's authoritative statement:

1. With regard to any judgment, the principle must be that the judge cannot avoid the responsibility of his decision by attributing it entirely to the law or to the lawgiver. No doubt the latter bears the main responsibility for the effect of the law. But the judge, in applying the law to the particular case, is a concurrent cause, and therefore shares the responsibility for these effects.
2. The judge can never with any of his decisions oblige anyone to some action which is intrinsically immoral – that is contrary to the laws of God or the Church.
3. The judge can in no way explicitly acknowledge and approve an unjust law, nor pronounce a penal sentence that may imply such an approval.
4. Nevertheless not any and every application of an unjust law implies such an acknowledgement and approval. There are cases when the judge can – and sometimes must – let the unjust law have its course, when this is the only way to avoid a greater evil.

¹ A side effect of the word becoming commonplace is that it is used to explain or describe actions and activities which are themselves virtuous and laudable. An example of this is its use to explain and develop the concepts of conscience and consciousness in Ignatian Spirituality. St. Ignatius himself does not use the word 'accountability' (just as he does not use the word 'decision'); but spiritual directors and authors understandably find it helpful. And, as will become clear in the article, when Ignatius talks of giving an account, this is a very different process from the type of accountability that I am discussing, the accountability that is talked of in the media.

² In the parable of the talents (Matthew 25: 14 – 30), the master returns and then 'settles accounts' with his servants – they simply give him the money they have made (see the translation of the New Testament by Nicholas King SJ, which closely follows the original Greek).

³ By 'arbitrary' I mean that the rule-making body has made a choice between, say, historic cost and current cost, or between market value and economic value, or over rates of depreciation, and that the rule maker has made the choice in the same way that Henry VIII or Louis XIV of France made laws. The rule-maker may well have had reasons for making the choice – I am not alleging a disregard for canons of rationality.

⁴ We have become so accustomed to accounting standards and rules that we forget that the greatest of all the accounting institutions, the Scottish chartered accountants, for many years resisted any standards on the grounds that a properly formed professional should be capable of forming his own judgment.

⁵ Aristotle, *Nicomachean Ethics* (EN) VI,12 1144a 7-8

⁶ EN 1144a 20

⁷ Commentary on the *Nicomachean Ethics*, Book VI, Lectio X, 1269 and 1271

⁸ Matthew 25:31-46

⁹ St Thomas Aquinas, *De Malo* ('On Evil'). St Thomas's point is that whilst justice and courage and the other virtues are in the mind of God, (and he adds that our earthly understanding of these virtues is a shadow of God's full knowledge of them), there can be no place in the mind of God for evil: for there can be no defect in God. So, St Thomas reasons, all vices are either the absence of some good or a corruption of some good. His conclusion is that evil does not exist as good does but is only an absence of good.

¹⁰ EXX 187, the Fourth Rule in the Second Method of Making a Good and Sound Election. ('Electio' here translated as 'election' is the word used by St Thomas and is close to our English 'choice'.) Ignatian rules are not of course rules in the sense of school rules – in their origin they are guidance to spiritual directors of those making the

exercises. They meet the Aristotelian criteria of holding generally and for the most part.

¹¹ In EXX 186, the Third Rule, there is another suggestion as to the circumstances in which we should (imaginatively) consider a matter – we are to imagine ourselves on the point of death. It would be surprising were a director to suggest using both the third and fourth rule – they are obviously meant as alternatives, the idea being that the person making the Exercises should follow whichever she or he found most helpful.

¹² *Tuba mirum spargens sonum per sepulchra regionum coget omnes ante thronum*

¹³ *Liber scriptus proferetur in quo totum continetur unde mundus iudicetur*

¹⁴ *Quid sum miser tunc dicturus? Quem patronum rogaturus cum vix iustus sit securus?*

¹⁵ *Rex tremendae maiestatis qui salvandos salvas gratis salva me fons pietatis.* (Note the switch of tenses and moods – we are to imagine what we might be going to say or whom we might ask for help. We then realise that only Christ can save us, and we ask him to save us; *salva* is the imperative – ‘save!’ – in contrast with *-urus* (eg. *dicturus*), a future participle (‘about to say’ or ‘going to say’) or *-etur* (eg. *proferetur*, *iudicetur*), a future passive (‘about to be brought forth’; ‘will be judged’)

¹⁶ ‘If He were not the Judge, He would not be the Saviour’ – Karl Barth (K.D. IV 1, p216) agreeing with a decree of the Council of Trent

¹⁷ Matthew 7:1-5, Nicholas King’s translation.

¹⁸ EN 1.3, 1094b12 - 27

¹⁹ See, for example, the learning models of Professor Chris Argyris (Harvard): there is a good online article on Argyris at <http://www.infed.org/thinkers/argyris.htm>. Professor Michael Earl is an English academic who has a valuable view of accounting and communication in organisations, broadly consistent with Argyris and Hildebrand: <http://www.sbs.ox.ac.uk/faculty/Earl+Michael/Earl+Michael.htm>

²⁰ From St Thomas Aquinas, *de Veritate* 22: developing, explaining, perhaps just repeating what Aristotle actually meant in EN I on the particular function of humans. Note that St Thomas often talks of humans and other animals. It would be a large mistake to assume that when he talks of our judging our own judgment that this is a purely intellectual activity.

²¹ Famously by St Augustine and developed by St Thomas – we are obliged to obey a just law; if the law is not required by justice, it may be prudent nevertheless to obey it; but some laws (and actions commanded by the state) are so unjust that we are obliged to disobey. This sits in a long tradition and was restated by Pope Pius XII (see Appendix) in discussing the obligations of judges faced with laws that commanded a serious injustice. In a number of countries, including Pakistan and Zimbabwe, judges have refused to give effect to injustice, and been removed from office or worse. In the Judaic and Christian traditions, we may think of the book of Daniel and the fiery furnace, or the courage of St Edmund Campion. But the recognition that we must not assent to evil is not limited to martyrologies. There are some actions, said Aristotle, that are so bad that it is better to die than to do them.

²² For a short (4 page) account of Hildebrand’s political theology, see Alasdair MacIntyre, *Whose Justice? Which Rationality?* pages 158 to 162

²³ We owe to Aristotle the recognition that practical reasoning is similar to theoretical reasoning in that it depends on true beliefs.

²⁴ Aristotle, in *Metaphysics* Book G, first formulated the law of non-contradiction, that the same proposition cannot be both true and false; Pope John Paul II identified the law of non-contradiction as one of the fundamentals of all philosophy in his encyclical *Fides et Ratio*

²⁵ St Thomas Aquinas, *Summa Theologiae* IIa IIae Q110, has a rigorous discussion of vices opposed to truth – including the comment ‘That a person intends to cause another to have a false opinion by deceiving him is not a species of lying but the perfection of lying.’ (Art 1) St Thomas was writing for Dominicans who were present as a moral guide in every court in 13th century Europe. Telling mediaeval politicians that they must never lie is unlikely to have been much more popular than delivering the same message in the 20th and 21st centuries. We may, however, now regret the absence of anyone to fulfil the role the Dominicans did.

²⁶ Reverting to endnote 1, on the use of ‘accountability’ to assist the explanation of conscience and consciousness in Ignatian spirituality, we may note that a strong theme of the Spiritual Exercises is captured by the Latin ‘respondeo’ – ‘I answer’ – as the Exercises are to help us answer the Lord’s call.