

## The Three Tests of Accountability

*By Jim Carnes*

Alabamians won't get accountability in government until we decide what it is. With a special session on the topic likely this summer, legislators and the Governor need to move beyond the slogans and promises we've heard thus far. It's time for a working definition.

An accountable state government must meet three tests:

1. It lives within its means.
2. It responds to the needs of the people.
3. And it shows them that they're getting their money's worth.

The Alabama Constitution already requires us to meet the first test: We have to balance the budget. That's an accountability measure we can be proud of and build upon. We compromise accountability, however, when we use one-time revenues to get there. A truly balanced budget wouldn't throw next year's out of whack.

But meeting the first test makes the second test harder. The budget we balanced this year is simply not sufficient for meeting our population's basic needs. Alabama's Medicaid program is one of the sparsest in the country. More than 14,000 children wait for openings in the subsidized child care program.

The failure of our tax system to provide adequate revenue is an accountability issue. The state is accountable for the safety and general well-being of its citizens. We've cut our trooper force to a level that makes no one feel safe. With thousands of acres of timberland and corporate farmland sitting practically tax-free, our schools are scraping the bottom. The soaring cost of health care keeps Medicaid in a bind every year.

Of the revenue we do bring in, earmarking locks 87 percent out of reach for new needs that arise. The state can't fund public transportation, for example, because a 1952 amendment set aside gas taxes for roads and bridges.

Meeting needs also means treating people fairly. By taxing Alabamians at incomes as low as \$4,600 a year, we're not just failing to meet needs – we're making families worse off.

The second test raises the daunting challenge of setting priorities: Whose needs should we meet, and in what order? The federal government sets one baseline in mandated services and programs that require matching state dollars. State law sets further priorities, such as minimum school funding. And court orders have spelled out pressing needs in the areas of corrections and mental health.

Beyond these legal requirements, however, the matter of priorities is often up for grabs. It's an open secret in Alabama that corporate lobbyists do much of the grabbing. Which leads us to Test #3.

A number of neighboring states have opened up their governmental processes to the light of day. Researchers at the UCLA School of Law recently ranked Georgia third in the nation on

campaign disclosure laws (Alabama rated 47th). Florida has a legislative office that works with state agencies to set performance goals and see that they're meeting them. Former Governor Siegelman offered a promising "performance-based budgeting" plan but wasn't able to implement it fully. It deserves another look.

Several measures will take the state a long way toward giving us our money's worth – and proving it:

- A stronger open meetings law;
- A stronger campaign finance reporting law;
- A stronger lobbying expenditure reporting law;
- A current on-line listing of all no-bid contracts, with an explanation for each;
- An annual on-line listing of all community service grant awards, with a description of each;
- An annual on-line listing of the taxes that Alabama corporations pay on their profits;
- An annual on-line listing of tax expenditures – the amount of revenue lost through tax credits and exemptions; and
- A transparent budget process that allows the public to "follow the money" from taxation through appropriation to distribution.

"If we're going to provide the services our people need, we have to be willing to pay the bill," says Kimble Forrister, state coordinator for Alabama Arise. "For those who believe we're not getting what we pay for, more openness in government is the best remedy."

When our leaders convene this summer, let's call on them to apply the three tests of accountability. Special sessions are expensive, but real progress will be worth the price.

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