

## ACCOUNTABILITY, TRANSPARENCY, AND TRUST

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Excerpts from the Association of Government Accountants’ 2008 survey of public attitudes reveal two major findings about trust and transparency:

There is a large “expectations gap.”

- The public overwhelmingly believes government has the obligation to report and explain how the government generates and spends its money; however, government is not meeting expectations.
- Across all levels of government, those surveyed held being “open and honest in spending practices” vitally important but felt that governments did extremely poorly in terms of being “responsible to the public for its spending.”

There is a problem with trust.

- Poor performance on financial management reporting has created a problem of trust between citizens and their governments with regard to spending practices.
- American adults believe governments are failing to practice open, honest, and responsible spending while doing a poor job of providing understandable and timely financial management information.
- These gaps between expectations and performance . . . are extraordinary and demonstrate how far off performance is from citizens’ expectations.

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*Public Attitudes  
Toward  
Government  
Accountability  
and  
Transparency  
2010*

*A Survey Commissioned by AGA*

*February 2010*

# PUBLIC ATTITUDES TOWARD GOVERNMENT

## Introduction

The public is still dissatisfied with the financial information it is receiving from all three levels of government, according to a survey commissioned by AGA in December 2009. Although satisfaction levels have improved from January 2008, when AGA first polled Americans on the subject, public perceptions of government accountability and transparency are far from favorable.

The new findings reaffirm that the public feels strongly that government has a responsibility to provide understandable financial information to the public. Market research firm Harris Interactive conducted both surveys. The latest results, released early this year, will be referred to as the 2010 report.

Harris reported that the public believes overwhelmingly that government officials should be accountable to citizens about financial management and that government officials should provide transparent financial information. At least 85 percent of respondents agreed “strongly” or “somewhat strongly” across all levels of government.

The public's satisfaction with the government financial management information they're receiving is still low overall, Harris reported, although improvements were noted.

As seen in 2008, the public is least satisfied with the information they're getting from the federal government. To the question, “How satisfied are you with the information you get about your government's financial management,” 51 percent said they were “not very satisfied” or “not at all satisfied.” However, that figure was 9 percent higher in 2008, reflecting an improved outlook. In addition, 14 percent said they were “very satisfied” or “extremely satisfied,” a significant improvement from 2008, when that figure was 5 percent.

Satisfaction rankings for state government information (very or extremely satisfied) increased from 7 percent to 15 percent; comparable local government figures went from 13 percent to 19 percent.

In the 2008 survey, AGA discovered that public perceptions toward government accountability and transparency were poor, and that traditional forms of communicating financial information to taxpayers were not working.

AGA believes that it is difficult to overstate how efficient reporting of government financial information contributes to a healthy democracy. Without accurate fiscal information, delivered regularly, in an easily understandable format, citizens lack the knowledge they need to interact with—and cast informed votes for—their leaders. In this regard, a lack of government accountability and transparency undermines democracy and gives rise to cynicism and mistrust.

## The Survey and its Findings

AGA commissioned the new survey in December 2009 to track changes in attitudes and opinions on government financial management from the 2008 study.

### Objectives:

- Measure broad perceptions of importance and satisfaction with regard to receiving financial management information from the government (local, state, federal).
- Assess the performance of the government on specific elements of financial management delivery to the public.
- Determine which sources of information Americans rely on for governments' financial management information (local, state, federal) and how the public uses this information.

- Evaluate a Citizen-Centric Report that divulges government financial information to the public (new element in the 2009 survey).
- Assess the awareness of and reactions to *www.recovery.gov*, the federal website that allows public access to financial data related to the American Recovery and Reinvestment Act (new element in the 2009 survey).

### A detailed look at the findings:

- The 2010 report states that 73 percent of respondents who receive financial management information from the government, or believe it is important to receive it, said they would use the information to influence their vote. In 2008, 71 percent said they would use the information to influence their vote. Fifty percent in the 2010 report said they would use the information to contact their representative versus 48 percent in 2008.
- The new survey revealed that the most common way of receiving government financial information is by hearing about it on the news and reading about it in newspapers. Significantly, more people are hearing about this information from their friends and family than in 2008. Also, about 12 percent to 16 percent (depending on government level) are getting financial management information from the government's website, a new category since the 2008 survey.
- Government performance on a variety of metrics (responsible to the public for spending, open and honest in spending practices, provides timely financial statements/reports, etc.) varies across government levels in comparison to 2008. Federal government performance has improved slightly while state and local governments have shown a slight decline.
- Despite improved attitudes about the performance of the federal government, respondents believe federal financial reporting has worsened over the last two years, with 43 percent saying it is somewhat or much worse. Respondents generally considered state and local government financial reporting to have stayed the same since 2008, at 40 and 44 percent, respectively.
- Overspending and/or wasting money is a top concern about government financial management across all government levels in 2010. 'Choices made in spending' is also a top concern for state and local government financial management.

## Satisfaction with Information Received on Government Financial Management

As was the case in 2008, the majority of respondents continue to believe that availability of government financial management information is important—approximately 75 percent called it “extremely” or “very” important across all government levels. This compares to about 72 percent in 2008.

In the 2010 report, respondents were most dissatisfied with the federal government information they are receiving:

- Extremely satisfied—2 percent, versus 1 percent in 2008
- Very satisfied—13 percent, versus 5 percent in 2008 (a significant improvement)
- Somewhat satisfied—34 percent in both surveys
- Not very satisfied—27 percent versus 31 percent in 2008
- Not at all satisfied—25 percent versus 30 percent in 2008

### Satisfaction with state government financial management information:

- Extremely satisfied—2 percent versus 1 percent in 2008

# TRANSPARENCY AND ACCOUNTABILITY 2010

- Very satisfied—13 percent versus 6 percent in 2008 (a significant improvement)
- Somewhat satisfied—36 percent versus 47 percent in 2008 (a significant drop)
- Not very satisfied—28 percent in both surveys
- Not at all satisfied—20 percent versus 19 percent in 2008

## Satisfaction with local government financial management information:

- Extremely satisfied—2 percent versus 1 percent in 2008
- Very satisfied—17 percent versus 12 percent in 2008
- Somewhat satisfied—41 percent versus 49 percent in 2008 (a significant drop)
- Not very satisfied—22 percent versus 21 percent in 2008
- Not at all satisfied—18 percent versus 17 percent in 2008

## When viewed across all government levels, 2010 satisfaction levels were as follows:

- Not very satisfied or not at all satisfied—51 percent for federal, 49 percent for state and 40 percent for local.
- Extremely or very satisfied—14 percent federal, 15 percent state and 19 percent local.

## Government Performance

Harris Interactive surveyed respondents on how well government performed in several areas, ranking statements on a 10-point scale, with 1 meaning “not performing well at all” and 10 meaning “performing extremely well.”

### Federal government performance results showed improvement in three areas:

- The federal government is responsible to the public for its spending, 4.2 versus 3.4 in 2008.
- The federal government educates the public on its current challenges, 4.0 versus 3.3 in 2008.
- The federal government is open and honest in its spending practices, 3.2 versus 2.8.

State government performance results showed no significant improvements, but one lower score in this statement: The state government provides understandable information about its finances, 3.7 versus 4.0 in 2008. Local government performance rates were roughly the same from 2008 to the 2010 report.

## Recovery.gov

In addition to surveying citizens to see if attitudes about government financial management had changed, the new survey also assessed public awareness of and reactions to *www.recovery.gov*, the federal website that allows public access to financial data related to the American Recovery and Reinvestment Act. *Recovery.gov* is the Obama administration's new “track the money” website that is designed to provide easy access to data related to American Recovery and Reinvestment Act spending. The 2010 report sought information on Americans' familiarity with, and usefulness of, the site.

About one-fifth of respondents (22 percent) had heard of *www.recovery.gov*, and 11 percent had visited the site. Of those who have visited the website, the majority say they would visit again (64 percent) and would tell other people about it (57 percent).

After hearing a description of *www.recovery.gov*, more than three-quarters (76 percent) indicated they would be likely to either visit or return to the website. Those most likely to visit or return are of the same demographics as those who believe the availability of

government financial information is of top importance and are least satisfied with the current performance of government's disclosure of financial management information. This group is older (ages 55 and up), more affluent (household incomes of \$100,000 or more) and more educated (college graduates). In addition, 76 percent said they would like to see a similar website for state and local government financial management information.

Those who visited *www.recovery.gov* indicated their level of agreement with the following statements about the website:

- This website gave me a better understanding of how the federal government is spending money—48 percent total agree, 15 percent neither, 38 percent total disagree.
- This website was useful to me—44 percent total agree, 19 percent neither, 37 percent total disagree.
- This website provided information in a transparent way—37 percent total agree, 22 percent neither, 41 percent total disagree.
- This website demonstrated that government officials are accountable to citizens on financial management—35 percent total agree, 19 percent neither, 46 percent total disagree.

As efforts are made to improve the *recovery.gov* website, findings from the Harris survey indicate it may be beneficial to look to AGA's Citizen-Centric Reporting model, particularly the “Revenues and Expenses” page, as an example of what information could be included on the site. As the site changes, it will be important to monitor progress in awareness, site visitors and overall satisfaction with government financial management information.

## Citizen-Centric Report Evaluation

AGA also asked Harris Interactive to seek public opinions on a Citizen-Centric Reporting model, which uses a four-page format to present government financial information to the public. The survey asked respondents to view a four-page Citizen-Centric Report issued by the Palm Beach County (FL) Tax Collector. ([www.agacgfm.org/citizen/downloads/PalmBeachCountyFL.pdf](http://www.agacgfm.org/citizen/downloads/PalmBeachCountyFL.pdf)) When asked, “How helpful would this type of report be at the federal, state and local level,” more than 72 percent said it would be somewhat or very helpful. The document would be most helpful at a local government level, respondents said.

The general top of mind consensus is that the “Revenue and Expenses” page of the Palm Beach document is the most useful section of the report. Nineteen percent suggested that more detailed expenditure information could be added to the report.

## Methodology

Harris Interactive surveyed 1,024 U.S. residents aged 18 or older in an online survey from November 30 - December 7, 2009. Approximately 80 to 90 percent of respondents, depending on government level, voted in the 2008 federal, state and local elections. Of those who voted in the elections, roughly three-quarters said that financial management was an important factor in determining which candidate received their vote.

Results were weighted as needed for age, sex, race/ethnicity, education, region and household income. Propensity score weighting was also used to adjust for respondents' propensity to be online. All sample surveys and polls, whether or not they use probability sampling, are subject to multiple sources of error which are most often not possible to quantify or estimate, including sampling error, coverage error, error associated with nonresponse, error associated with question wording and response options, and post-survey weighting and adjustments. Therefore, Harris Interactive avoids the words “margin of error” as they are misleading. All that

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can be calculated are different possible sampling errors with different probabilities for pure, unweighted, random samples with 100 percent response rates. These are only theoretical because no published polls come close to this ideal.

Respondents for this survey were selected from among those who have agreed to participate in Harris Interactive surveys. The data have been weighted to reflect the composition of the U.S. adult population. Because the sample is based on those who agreed to be invited to participate in the Harris Interactive online research panel, no estimates of theoretical sampling error can be calculated. The survey report, including a full methodology and associated commentary, is available at [www.agacgfm.org/poll.aspx](http://www.agacgfm.org/poll.aspx).

## Raising Our Game

AGA is committed to fulfilling a public interest obligation to advance government accountability. Government financial reporting that expresses complex financial details in an understandable form, delivered in a timely manner, is the key to strengthening our democracy and has the potential to bring major socio-economic benefits.

The survey findings reveal that the public perceptions of government accountability and transparency are far from favorable. Identified problems with governments' desire to share information and their competence in actually doing so, has resulted in a system at federal, state and local levels that disappoints and breeds mistrust. The implication is clear—traditional forms of communicating financial information to taxpayers are not working.

AGA members working in government at all levels are in the very forefront of the fight to increase levels of government accountability and transparency. AGA believes that the traditional government financial communications—reams of audited financial statements that, though essential, have little relevance to the taxpayer—must be supplemented by government financial reporting that expresses complex financial details in an understandable form. Our members are committed to taking these concepts forward.

AGA believes that government financial information should be provided in forms that are:

- **Clear and understandable:** Reams of audited financial statements are of limited use to the average taxpayer. While we believe the preparation of audited financial statements should be continued, other government financial reports should be designed with the end-user in mind.
- **Updated regularly and often:** Government financial information should be updated periodically, to ensure that citizens have an accurate picture of how a government's finances stand at any given moment.
- **Delivered to all and easy to locate:** Government should actively deliver financial information to its citizens, via the media, direct communications and digital means. Accurate current information should also be available to citizens who desire it, via the Internet and other means.
- **Honest in breadth and technically accurate in detail:** Government financial information should be provided with openness and honesty as their guiding principles; information should be comprehensive and complete, and prepared by expert government financial managers.

Through educational programs, including the Certified Government Financial Manager (CGFM) certification; ground-breaking research; recognition programs for financial reporting at state and federal levels; and through the innovative Citizen-Centric Reporting Program, which makes a standardized, user-friendly four-page reporting format available to state and local governments and fed-

eral government departments, AGA hopes to advance the cause of greater government accountability and transparency. AGA believes it is in the public interest to do so.

## About AGA

The Association of Government Accountants is a 15,000-member professional association that serves government accountability professionals by providing quality education, fostering professional development and certification, and supporting standards and research to advance government accountability. For more information about the Association, visit AGA's website at [www.agacgfm.org](http://www.agacgfm.org).

## About Harris Interactive

Harris Interactive is one of the world's leading custom market research firms, leveraging research, technology, and business acumen to transform relevant insight into actionable foresight. Known widely for the Harris Poll and for pioneering innovative research methodologies, Harris offers expertise in a wide range of industries including healthcare, technology, public affairs, energy, telecommunications, financial services, insurance, media, retail, restaurant, and consumer package goods. For more information, please visit [www.harrisinteractive.com](http://www.harrisinteractive.com).

## Beltway Influencer Omnibus Survey

In a separate but related project, Harris Interactive included two questions from AGA's survey in a sampling of 150 Washington, D.C. "opinion elites" and 150 "government, media and thought leaders."

Opinion elites are defined as residents of Washington, D.C. area who voted in the last presidential election, watch the nightly news, read a newspaper or visit a news website five to seven days a week, have done five or more opinion leader activities/advocacy behaviors in the past year, and have a household income of \$100,000 or more. The second group included 50 people from government (congressional staffers and executive branch), 40 media professionals and 60 thought leaders from non-governmental organizations, interest groups, foundations and associations.

A large majority of both groups (92 percent of D.C. opinion elites and 91 percent of government, media and thought leaders) agree that government officials have a responsibility to provide financial information to the public in a way that is understandable to citizens. Despite this consensus, the groups are divided as to whether government officials actually do so.

The majority of D.C. opinion elites (60 percent) disagree that government officials provide information on financial management that is transparent to citizens (26 percent agree) whereas government, media and thought leaders are divided (45 percent agree, 45 percent disagree).



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