

BOOK REVIEW

THE SENSE AND SCOPE OF ACCOUNTABILITY

*By Ricardo Uvalle Berrones and Maximiliano García Guzmán
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Accountability is a term that was positioned in Mexico almost two decades ago, as a priority in the public discourse, the media, legislation, government offices and academic research. To this date, accountability hasn't left the spotlight in the everyday language of the public sector, in spite of the recent boom of different terms, like "the fight against corruption". However, the need to specify the concept that guides its assimilation in the activities and processes of everyday public management is worthy of consideration, again and again. For this reason, the book *The Sense and Scope of Accountability (Sentido y Alcance de la Rendición de Cuentas)*, a collection of 13 texts, coordinated by Ricardo Uvalle Berrones and Maximiliano García Guzmán, offers a conceptual and empiric revision of what is accountability and its limits within democracy, mainly focused on the case of Mexico.

The control of power is the starting point to study accountability and –as it is correctly pointed out by the work's title– its scope as well. Uvalle Berrones, in his text "Political Foundation of Accountability in Mexico"¹, had already begun an analysis of the topic of political power control in democratic states as an origin of accountability. In this new work, together with García Guzmán, he offers us, in the introduction of their authorship, this very same approach, which allows us to better understand the chapters that cover specific mechanisms and empirical cases of accountability, opening a wide variety of related topic studies such as governability, governance, public management, government innovation and government performance, among many others.

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1 Estudios Políticos, novena época, no. 38 (May-August, 2016): 37-55, Mexico.

The book does not group or classify chapters, but they do have a sequence: they begin with a useful conceptual and historical revision made by Carlos Reta Martínez, Alicia Montserrat Islas Gurrola and Víctor Samuel Peña, whose work allows us to distinguish the types and mechanisms of accountability, some of them –like audits and performance evaluations– which are erroneously perceived as synonyms.

Subsequently, the book contains six texts dedicated to the analysis of how accountability actually is or can be seen in Mexican public administration, in the national and federal realms. Thus, the works by Freddy Mariñez Navarro, Arturo Hernández Magallón, Alejandro Romero Gudiño, Ricardo Uvalle Beltrones, Enrique Valenzuela Mendoza, and Maximiliano García Guzmán revise the models of new public management and make a critical revision of traditional institutions, such as the Superior Audit Office of the Federation, comprehending new or transformed forms such as open governments and the new National Anti-Corruption System.

Rinna Marisa Aguilera Hintelholher and Ahaní Gutiérrez Luna account for the results of the Entities of Local Superior Audits. The first author's work is related to the sub-national public debt, while the second author refers to structural and regulation capabilities. As a complement to this segment on the analysis of accountability in governmental realms, Juan Montes de Oca Malvárez breaks down the strategic areas for municipal administration and the difficulties it faces.

The last text, authored by Nancy García Vázquez, allows us a glimpse of the Latin American scenario through relating two vigilance systems that are usually analyzed separately –public expenditure and tax incomes–, while both are basic mechanisms for controlling public finances and have an effect over accountability.

Aside from the concentric of the control of power, the commented book contributes to the methodology for researching accountability, since some authors elaborate qualitative institutional analysis, while others rely on quantitative methodology and use published indicators or, else, develop their own indexes.

Classic topics such as the division of power, weights and counterweights, and institutional designs are also analyzed, and new subjects like the regulations of accountability, public value and open government can be read in this volume of more than 400 pages that, as a whole, reasserts transparency and audits as the pillars of accountability, underlining the Superior Audit Office of the Federation, created in the Constitution in 1999, as the most consolidated institution, but still with some areas of opportunity and a great responsibility

over the recent Anti-Corruption Systems, also created within the Constitution, in 2015, and which are still under development.

A final but very important contribution to be pointed out in this collective work is the bibliographical references of each one of the chapters that, as whole, represent a robust collection of classic and contemporary specialized literature.

FACT SHEET

Book: The Sense and Scope of Accountability
(*Sentido y Alcance de la Rendición de Cuentas*)

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Authors: Ricardo Uvalle Berrones and Maximiliano García Guzmán,
(coordinators).

Chapters:

Audits and Accountability (<i>Fiscalización y Rendición de Cuentas</i>)	Carlos Reta Martínez
Transversal Accountability: Innovation in the Dynamic of Public Action (<i>Rendición de cuentas transversal: innovación en las dinámicas de la acción pública</i>)	Alicia Montserrat Islas Gurrola
On the Evaluation of Audit Performance (<i>A propósito de la evaluación del desempeño de la fiscalización</i>)	Víctor Samuel Peña
From Political Standards to Performance Standards: Accountability on the New Public Management (<i>De los estándares políticos a los estándares de rendimiento: la rendición de cuentas en la nueva gestión pública</i>)	Freddy Mariñez Navarro
Accountability: From Beliefs to Practice (<i>La rendición de cuentas: de la creencias a la práctica</i>)	Arturo Hernández Magallón
Seven Factors for Success in the National System to Fight Corruption (<i>Siete factores de éxito para el Sistema Nacional de Combate a la Corrupción</i>)	Alejandro Romero Gudiño
The Control of Power in Mexico: An Accountability Perspective (<i>El control del poder en México: perspectiva desde la rendición de cuentas</i>)	Ricardo Uvalle Berrones

Open Government and Accountability: Implications for the Mexican State <i>(Gobierno abierto y rendición de cuentas: implicaciones para el Estado mexicano)</i>	Rafael Enrique Valenzuela Mendoza
The Control of Power in the Subnational Sphere in Mexico: Institutional Performance of the Auditing Entity of the States of Jalisco, Puebla and Querétaro <i>(El control del poder en la esfera subnacional en México: desempeño institucional de la entidad fiscalizadora de los estados de Jalisco, Puebla y Querétaro)</i>	Rina Marissa Aguilera Hintelholher
Democracy, Rule of Law and Accountability: Considerations on the National Anti-Corruption System <i>(Democracia, Estado de derecho y rendición de cuentas. Reflexiones sobre el Sistema Nacional Anticorrupción)</i>	Maximiliano García Guzmán
Accountability. A Pending Process in Municipal Administration in Mexico <i>(Rendición de cuentas. Un proceso pendiente en la administración municipal en México)</i>	Juan Montes de Oca Malvárez
Superior Audits in Mexico: A Consideration on Political Independence in Auditing Entities <i>(La fiscalización superior en México. Una reflexión sobre la independencia política de las Entidades Fiscalizadoras Superiores Locales)</i>	Anahí Guitérrez Luna
Vigilance of Public Expenditure and Tax Income in Latin America: An Analytical Proposal <i>(La vigilancia del gasto público e ingresos tributarios en América Latina: una propuesta analítica)</i>	Nancy García Vázquez

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