

Jack's Provocations on Counting, Accounting and Accountability for FACT Liverpool Q3 Board Meeting on 23 November 2021

I would like to offer 4 provocations I have written to kick off a 15 minute discussion we can have today about accountability. Our discussion will inform and frame preparations for the second FACT Board panel discussion in February on the theme of accountability. If you recall, the first Board panel discussion was about Trust where Rachel, Jane Wentworth and I were in conversation. So here are my 4 provocations to whet your appetite.

1

Zero did not exist as a concept for most of our 200,000 year homo sapien history. This is probably because nothingness is hard to find visually in nature. There is 1 sun or moon. There are pairs of birds. There are 3 petalled flowers. There are four legs. But are there any zero things in nature?

Zero was first conceptualised just 4000 years ago in ancient Mesopotamia, where scribes used a space to denote zero. But Zero as a number in its own right was invented in India 1500 years ago as a dot. It found its way through China and then to the Middle East in the 1st century, where an Arab mathematician first used it in algebra where it acquired its oval shape. Then our zero arrived in Europe in the 12th century. This laid the foundations for calculus, all of binary computing--indeed this very Zoom call would be impossible without zero--, and it is ubiquitous in our modern financial counting and accounting methods. You could say therefore that Accounting is deeply rooted in Indian and Arab philosophy and culture.

2

The Quipu is an ancient materialised accounting system used by the Incas. 'Materialised' because the accounting isn't represented as symbols on paper or on a tablet. The Quipu is made up of lengths of thick string bundled together with different knots tied along each string. The type of knot, the position along the string and colour indicate precise quantities of the things being counted. They were used throughout Inca society from merchants and village elders to judges and kings as a forms of accounting.

People who could read quipu were called Quipu-cama-yocs. You could say they were the equivalent of our chartered accountants. However, they did more than just check and read the numerical data contained in the strings. Research has suggested that Quipu also contain military knowledge, information about ritual organisation, calendar events, documentation of laws and history. As such, Quipu-cama-yocs were not just accountants, but historians and story-tellers. In fact, some writers have suggested that the Quipu acted as performance scores and indicated to the accountants how the story of the accounts should be told or acted out by them.

So what stories are hidden or erased in our modern approaches of accounting today and how can they be brought to life?

3

In 2017, the Whanganui River in New Zealand was granted its own legal identity. This means that the river counts as a legal person, the way that FACT or any other company is a legal person. The River therefore has rights, duties, obligations under the law, and has to be treated and related to as a person.

We could try and understand this perhaps using the Ancient Roman concept of *homo sacer*, or the person who is set apart and outside of society and the law. Because they were not a legal person, people who declared to be *homo sacer* could be killed without repercussions. The killer would not technically have killed anyone, or indeed destroyed anything of value to society. The River in this sense has ceased to be set apart from society and now has to be accounted for and our actions accountable to it, particularly if we harm or kill it.

Consider also the idea of the *subaltern* developed by scholars in South Asia. The subaltern are a class of people who are so subordinated that they don't have a voice or recognition in society. We could think perhaps of chattel peasants or *dalits* or trafficked workers. Their perspective is systematically excluded from social and elite discourse. And, 'elite discourse' here could include anything from the Daily Mail, to CBBC, to our upcoming panel discussion in February and of course parliament. But even if we found and enabled these subaltern groups to speak and be counted among us, how do we do this in a way that doesn't co-opt, reframe and misinterpret what they say?

How does the subaltern, the River or 'hard to reach' stakeholder speak and be counted for and in themselves in our thought-life and work?

4

The Centre for Chinese Contemporary Art has recently published an executive summary of its investigation report on its institutional failings and racism. In spite of strongly worded criticism from its own self-commissioned report, CFCCA has yet to reach out to its past employees or the wider artistic community to directly apologise for its behaviour. Significantly, CFCCA has refused repeated requests to reveal their whole report or even a redacted version, citing confidentiality as a reason. CFCCA also refused to divulge any information about its action plan except to inform us that they have an action plan approved by the Arts Council. This makes it difficult to rebuild trust.

As a benchmark, the Barbican too has been challenged by ex and current employees and artists for its institutional racism and its historic poor people management practices. It too has recently commissioned an independent

investigation report, as well as an independent HR report and has devised an action plan to tackle the issues raised by both reports. All three documents have been shared in full to Barbican stakeholders, employees and its communities, and the Chair of their Board has made an unequivocal direct apology.

May I suggest that:

To create trust one should first be accountable.

To be accountable one should first be transparent.

To be transparent, one should first be vulnerable.

To be vulnerable one should first be confident.

To be confident, one should first trust ... oneself, one's work, and one's stakeholders.