WAIT, WHAT IS ACCOUNTABILITY?

- Emotionally simple, conceptually muddled
- Rooted in accounting and financial control
- Polysemic, multiple and contingent
- Strongly influenced by principal/agent theory
- Accountability as virtue and as mechanism (Bovens et al., 2014; Dubnick and Frederickson, 2011)
- Accountability is ‘the other guy’
ACCOUNTABILITY’S BROAD CONCEPTUAL FOOTPRINT

Performance/information management
Accounting
Systemic governance/leadership
Quality systems
Transparency
Scrutiny/overview
Public assurance
Co-production/co-creation
Probity/ethics
Regulation
## SOME BACKGROUND ON THE CONCEPTS

<table>
<thead>
<tr>
<th>Concept</th>
<th>Literature</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting</td>
<td>(Bracci et al., 2015; Broadbent and Guthrie, 2008; Gray and Jenkins, 1993; Jones and Pendlebury, 2000; Steccolini et al., 2017)</td>
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<tr>
<td>Transparency</td>
<td>(Birkinshaw, 2006; Ferry et al., 2015; Hood, 2007b, 2010)</td>
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<tr>
<td>Systemic governance, leadership</td>
<td>(Allison, 1986; Bao et al., 2012; Osborne, 2006; Radnor et al., 2016; Rhodes, 1997; Stoker, 1999; Van Wart, 2011)</td>
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<tr>
<td>Scrutiny / overview</td>
<td>(Kelly, 2003; Leach, 2010; Leach and Copus, 2004; Wilson and Game, 2011)</td>
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<tr>
<td>Performance management, information management</td>
<td>(Arnaboldi et al., 2015; Bourne et al., 2000; Broadbent and Laughlin, 2009; Heinrich, 2002; Martin et al. 2014; Micheli and Mari, 2014; Moynihan, 2008; Osborne et al., 1995)</td>
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<tr>
<td>Quality systems</td>
<td>(Boyne et al., 2002; Burgess and Radnor, 2013; Furterer and Elshennawy, 2005; Pollitt, 1990)</td>
</tr>
<tr>
<td>Public assurance</td>
<td>(Ferry and Murphy, 2017; Funnell &amp; Wade 2012; Gendron et al. 2001; Power 1994, 1997)</td>
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<tr>
<td>Co-production / co-creation of value, co-delivery</td>
<td>(Osborne et al., 2016; Osborne and Strokosch, 2013; Radnor et al., 2014)</td>
</tr>
<tr>
<td>Probity, ethics</td>
<td>(Committee on Standards in Public Life, 1995; Greasley, 2007; Maesschalck, 2004; Sandford, 2016)</td>
</tr>
<tr>
<td>Regulation</td>
<td>(Martin, 2011; May, 2007)</td>
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</tbody>
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WEAKNESSES OF PRINCIPAL/AGENT THEORY

Two key problems:

- Multiple principals, multiple objectives problem
  - For what? To whom? With what end in mind?
  - Multiple Accountabilities Disorder (MAD) (Koppell, 2005; Schillemans and Bovens, 2011)

- Dyadic relationships problem
  - Reliance on aggregation of dyadic interactions
  - Systemic versus individual accountabilities
PROVOCATION NUMBER ONE

Democratic accountability is essential but useless
VOTING EVERY FOUR YEARS =

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VOTING EVERY FOUR YEARS ≠ ACCOUNTABILITY
Financial accountability is essential but useless.
FINANCIAL ACCOUNTABILITY...

**Spent properly**
- Complies with rules
- Transparent process
- Procurement approved by appropriate authority

**Spent well**
- Spent on the ‘right things’
- Effective, fit for purpose
- Justification for investment/expenditure
FINANCIAL ACCOUNTABILITY

Spent properly

Spent well
Outcome accountability is essential but useless
MANAGING BY OUTCOMES?

- Long-term and lagging
- Multi-causal
- Difficult to prove causality
- Complex for governance
- Inability to generate corrective action
- Reliant on proxies
CONCEPTUAL DIFFICULTIES

Accountability

USELESS

USELESS

USELESS

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SO — WHERE NEXT?

- Our book explores several tensions:
  - Individual vs systemic
  - Forward-looking vs backward looking
  - Central and local balance (control vs delegation?)
  - Regulatory freedom vs transparent information
SO — WHERE NEXT?

- Some further questions:
  - Accountability for private sector delivering public services
  - Value for money?
  - Regulation, inspection
  - Improvement support

- What should be the design principles for effective accountability?