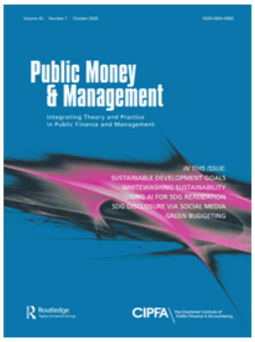

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Democratizing local governments' accounts: embracing a pluralistic approach

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IMPACT

This article highlights the need for local government accounts to move beyond traditional financial metrics and incorporate broader societal values. Public sector entities are encouraged to adopt inclusive, participatory approaches that involve diverse stakeholders in the reporting process—while leveraging the use of advanced digital tools. By adopting these practices, they can create more comprehensive and relevant local government accounts, ensuring that they meet the diverse needs of their communities and promote sustainable development. This shift towards a pluralistic accounting model is essential for fostering a more responsive and accountable public sector.

ABSTRACT

This article critiques the narrow financial focus of local government accounts, arguing that they fail to meet broader societal expectations, including resilience, social equity, justice, and sustainability. While acknowledging the challenges involved, it calls for a pluralistic approach, expanding accounts to include diverse societal values and engaging stakeholders in inclusive processes, emphasizing the potential of digitalization. This article extends and contributes to public sector accounting literature by suggesting the integration of pluralistic values and long-term perspectives to better reflect community needs, thereby promoting a democratized and accountable public sector.

KEYWORDS

Accountability; democratization; digitalization; local government accounts; pluralism; resilience; sustainability; social equity

Introduction

Local government accounts, as part of a broader accountability system, have evolved but continue to maintain a narrow, predominantly financial focus, rooted in managerial values of efficiency, effectiveness, economy, and goal orientation (van Helden & Steccolini, 2024; Bracci et al., 2021). This stands in stark contrast to societal expectations of local government performance, which go well beyond a managerial or purely financial focus (Carnegie & West, 2005; Goodin & Wilenski, 1984). These expectations encompass, for example, resilience against crises, social equity and justice, environmental sustainability and, more generally, enhanced participation and inclusion (van Helden & Steccolini, 2024; Bracci et al., 2021). Reflecting such expectations in accounts would require considering and giving visibility to such values, making them explicit, allowing a wider scope for reporting, and ensuring citizens' engagement and inclusion in reporting processes (Goodin & Wilenski, 1984; Brown, 2009; Barbera et al., 2025; van Helden & Steccolini, 2024).

Embracing a pluralistic accounting perspective, in this article we challenge the predominant, traditional financial and managerial perspective and suggest that local government accounts should be attentive to the plural societal values to remain relevant to the needs of a diverse and dynamic society—adding to the recent literature providing a critique of traditional accounting systems (for example, Barbera et al., 2024). Specifically, for accounting and reporting systems to reflect pluralism, we need new ways for those contents to be decided upon, developed, and used. In doing so, our main aim in this article is to offer provocations that contribute to current debates on the future of English local government accounts. The ideas developed in this article should also be of interest to wider international audiences, as they address problems and suggest possible solutions that are not unique to one jurisdiction. However, they will need to be interpreted in light of each country's regulatory and accountability mechanisms, as well as its capacity constraints.

Critiques and challenges of current local government accounts

Understanding the current critiques and challenges facing local government accounts is essential for proposing meaningful and contextualized solutions. As mentioned by Barbera et al. (2024), in general, local government accounts have been criticized for their limited use, focus, engagement with citizens, and impact on decision-making. Below, we contextualize these critiques and explore stakeholders' perceptions in the context of England.

Users and uses

Who uses local government accounts, and how, is a long-standing debate. Reporting standards and handbooks will usually identify various potential groups of external (for example, citizens, auditors, other local authorities) and internal users (for example, councillors, public managers, and trade unions). However, it has been internationally recognized that the actual use of local government accounts is very limited if non-existent (Giacomini et al., 2016; van Helden, 2016), with reports performing just a symbolic accountability role (Steccolini, 2004), and being relevant especially for expert groups (for example, auditors). Recently, in the English context, Ferry et al. (2024), Peebles and Dalton (2022), ICAEW (2023), and CIPFA (2023a) provide additional evidence that there are very few real users of local government accounts.

Complexity and quality

The lack of use of local government accounts has sometimes been associated with their complexity. For example, performance information is rarely or never used by politicians, due to the complexity, fragmentation, and low quality of information (Raudla, 2022; Jethon & Reichard, 2022). Similarly, the average citizen struggles to understand traditional local government financial reports as they lack financial literacy (for example, Cohen & Karatzimas, 2015). In England, it has been pointed out that 'even with significant sector and technical knowledge, obtaining a clear understanding of the financial position of a council takes some effort to assemble' (NAO, 2023, p. 3). In their written evidence to a parliamentary inquiry, People's Audit (2023, p. 4) points out that 'the quality of data published by councils is often very inaccurate, which makes it very difficult for "citizen auditors" to properly scrutinize'. The quality issue can be exacerbated by the lack of auditing of such accounts, as mentioned by Ferry et al. (2024).

Narrow managerial and financial focus

Additionally, the limited use of local government accounts can also be related to the mismatch between the expectations of potential users and the actual contents of financial reports (Cohen & Karatzimas, 2015; Steccolini, 2004). According to People's Audit, in England, local government accounts 'are produced in order to fulfil a statutory obligation rather than to provide information that is useful to stakeholders' (People's Audit, 2023, p. 1). Scholars suggest that the scope of information content reported must be increased, i.e. by including both financial and non-financial information in a user-friendly way (Cohen & Karatzimas, 2015). Similarly, internal users (for example, politicians and public managers) consider non-financial performance information as being more important (Liguori et al., 2012), further supporting the notion that a pluralistic reporting is crucial to encourage the use of accounting information by a wider audience.

To address these limitations, reporting systems need to be designed in a more inclusive way to reflect the interests of all users—not just experts or those interested in the financial performance. This requires considering the plural expectations of citizens and, importantly, engaging both internal and external users in rediscovering and measuring what 'counts' for them (Barbera et al., 2024). This may broaden perspectives on performance, incorporating elements like sustainability, social equity, and resilience alongside financial performance, leveraging the potential of inclusive, participatory processes and new technologies (van Helden & Steccolini, 2024; Raudla, 2022; Bracci et al., 2021; Grossi et al., 2021), ultimately translating into a democratization of reporting systems. In this context, 'democratization' of reporting systems refers to making them representative of the diverse interests and values in society. It involves reshaping reporting to actively include and reflect the voices, expectations, and priorities of a broad array of users (Brown, 2009).

Table 1. Values accounted in local government accounts: the traditional model versus a pluralistic model.

	Traditional	Pluralistic
Focus	Financial metrics and efficiency	Full spectrum of values important to the public
Timeframe	Short term	Long term
Orientation	Financial performance and prudential benchmarks	Inclusiveness and transparency Collaboration Organizational learning and capacity building

Democratizing local government accounts: towards a pluralistic approach

The actual performance of local governments is far more comprehensive (and complex) than the information reported in their accounts. To address the critiques and challenges highlighted in the previous section, we suggest three broad areas, which, when appropriately operationalized, could improve and enhance local government accounts.

Expanding the focus of, and the values that 'count', in local government accounts

Traditional financial metrics and efficiency often dominate public administration in general and local government accounts specifically (Bracci et al., 2021; Goodin & Wilenski, 1984); the result being that they do not capture the full spectrum of values that are important to the public (van Helden & Steccolini, 2024). To truly reflect the performance and impact of local governments, it is essential to include pluralistic values in reporting (Table 1). Below, we provide examples of broader values, acknowledging that others might also be relevant.

Environmental sustainability: The critical situation caused by climate change and environmental unsustainability highlights the need for governments to take serious action to counteract such challenges, including embracing new forms of accountability for environmental sustainability. Sustainability reporting in the public sector has gained increasing support from different stakeholders (UNCTAD, 2023; ACCA, 2023), emphasizing the need for robust sustainability standards in the public sector. In the UK, CIPFA (2023b) discusses important elements for sustainability reporting, including the report contents, but also how to overcome some challenges related to its production. Yet, local governments still appear to lag behind this (CIPFA, 2023b) as 'sustainability reporting in the public sector is in its infancy' (CIPFA, 2023b, p. 8). As illustrated in Table 1, taking pluralistic values seriously requires local governments to move beyond narrow financial metrics and give greater recognition to long-term environmental values.

Social equity and justice: Rising inequalities and the cost-of-living crisis also reinforce the need for local governments to be more explicit about how they are addressing social equity and social justice in their everyday actions and decisions (Stivers et al., 2023). While social equity refers to the balancing of economic disadvantages experienced by disadvantaged groups, social justice encompasses a broader range of issues, also including social and political inequalities. Goodin and Wilenski (1984) argued that efficiency must be a medium to achieve citizens' needs, not an end in itself or a barrier to advancing distributive justice (Stivers et al., 2023). Although there has been some discussion of social equity budgeting (McDonald et al., 2024), local government accounts enable accountability and transparency that budgets alone cannot ensure. Accounts reveal actual outcomes (not planned ones), while also informing and correcting future budgets—making the two complementary. To this end, local government accounts can play a critical role in promoting social equity and social justice through their influence on public policy, resource allocation, and organizational practices.

Financial and organizational resilience: In a context of wicked problems and poly-crises, financial resilience is a crucial value that should be embedded in financial reporting processes. The practice has acknowledged that financial resilience must be considered in financial audits and in value-for-money frameworks (Redmond, 2020); yet, very often in a narrow, short-term, financially focused way (closer to traditional concepts of efficiency than of organizational resilience). However, financial resilience is a broader concept involving local governments' capacity to handle shocks and uncertainty, requiring a considerable rethink of how financial and non-financial performance is constructed and evaluated (Barbera et al., 2017, 2024, 2025). The notion of 'resilience' extends beyond the ability to 'bounce back' to an original state and includes the ability to 'bounce forward' by building organizational capacities to withstand crises in the long term. Hence, adopting both perspectives (bounce back/forward) enables local governments to improve services, structures, and systems while responding to contextual changes—moving their orientation towards collaboration, organizational learning, and capacity building (Table 1). Local governments can therefore be robust and prepared for future crises and, more generally, embrace a mindset that is aware that change and uncertainty are becoming routine.

Therefore, rethinking financial reports to ensure financial resilience should go beyond short-term financial and prudent benchmarks (see Redmond, 2020) to include long-term non-financial indicators that promote an organization's capacity to maintain resilience and service delivery to support the local community. This comprehensive approach must consider local governments' anticipatory capacities and assess and nurture coping capacities to develop timely solutions to crises (see Barbera et al., 2017, 2020).

Table 2. Inclusion and participation in local government accounts: the traditional model versus a pluralistic model.

	Traditional	Pluralistic
Focus	Produced and used by experts	Incorporating multiple stakeholders in shaping what is measured, accounted for, and reported
Timeframe	Short-term, immediate goals	Long-term, focusing on common goals and building organizational capacities
Orientation	Narrow financial perspective, managing risks	Collaborative approach Emphasis on user-led performance approaches Fostering a resilience mindset

Amplifying voices: inclusion, participation, and internal dialogue in local government accounts

To reflect more closely on plural societal expectations and users' needs, it is essential to incorporate the voices of external and internal stakeholders in shaping what is measured, accounted for, and reported (Barbera et al., 2024, 2025), as summarized in Table 2.

External stakeholders: The past few decades have witnessed increasing attention towards involving citizens in processes of budgeting, planning, and reporting—such as in participatory budgeting exercises and co-assessment experiences, shifting the focus of traditional accounts (Table 2). While governments are still ultimately responsible for defining the context and ways in which citizens take part in measuring and reporting government performance, citizen-led initiatives are also emerging, whereby citizens or their intermediaries are taking the lead in identifying the relevant dimensions of performance to be accounted for, the most suitable indicators or even collecting data, providing alternative, complementary or even counter-accounts about governments' performance (Barbera et al., 2025). Challenges here include engaging citizens with the right capabilities and fostering a professional culture in local governments that allows for active citizen-led engagement (Loeffler & Bovaird, 2016).

Internal stakeholders: As the pressure of everyday requests and financial constraints often forces organizational units to work in silos, and public managers to focus on immediate goals and problems, there is a need to embrace a resilience mindset, focused not only on bouncing back, but rather on bouncing forward approaches, and on governing uncertainty, rather than just managing risks. To attain this, tick-boxing exercises typical of risk management checklists should be abandoned, to focus efforts on dialogue-based approaches, whereby the assessment of organizational capacities, conditions, and vulnerabilities is the starting point for stimulating self-reflection, learning, and transformation processes. In turn, these processes strengthen organizational communication and enhance local capacity for community support and service provision. The financial resilience toolkit developed by Steccolini et al. (2018) illustrates this approach, which encourages internal dialogue to explore organizational capacities for coping with and anticipating uncertainties and risks. Under this approach, opportunities are created for internal debates, where plural viewpoints are listened to, creative solutions are identified, and potential risks and future options are explored. Challenges in promoting intra-organizational dialogue may appear as it requires actions that confront usual organizational 'silos'. This may bring about, but also require, a cultural shift from a focus on specific, short-term tasks, to a more holistic view of services and activities, and from an emphasis on specific units (or areas of performance), to an understanding of the interdependencies and connections among them. As the benefits may be reaped more in the medium term than the short term, this would require an investment from the leadership.

The role of digitalization: balancing pluralistic values and making voices heard

Digitalization leads to a profound impact on public services, citizen-government relationships, and accounting practices (Agostino et al., 2022; Grossi & Argento, 2022; Lember et al., 2019) and may play a pivotal role in reshaping the methods, timing, and nature of data collection/generation and reporting in local government accounts (see Table 3), while also bringing challenges. In general, digital technology has the potential to facilitate the two key aspects highlighted above, i.e. pluralistic reporting activities and promoting inclusive and participatory approaches.

Broadening reporting: Digitalization is bringing about a replacement of traditional, unidirectional or hierarchical forms of accountability by peer relationships where multiple parties hold each other accountable thanks to the possibility of real-time, self-made (and even co-productive) approaches to data production, collection, analysis, and interpretation (Agostino et al., 2022). This allows a decentralized, real-time collection and analysis of vast data from multiple sources (Table 3). Such a broad database will extend local government accounts beyond traditional foci. Moreover, both the collection of data and communication with citizens are facilitated thanks to the emergence of new platforms (Agostino et al., 2022). As these developments are already happening, local governments are facing several challenges, such as the need to invest in integrated and interoperable systems which will avoid duplications, while ensuring reliability of reports (Azevedo et al., 2025; Lino et al., 2022), maintaining different forms of data quality assurance and creating ways of 'interrogating' the data to produce meaningful reports for users (Agostino et al., 2022).

Promoting inclusion and participation: Digitalization allows the embrace of more dialogic, diffused, and pluralistic forms of accountability, enhanced interaction, and multi-directional exchange between different categories of citizens, users, organizations, and governments, with the potential to strengthen inclusivity (Agostino et al., 2022; Grossi & Argento, 2022, Grossi et al., 2021). New technologies (and especially the use of apps and social media) are expected to translate into stronger citizens' voices and the potential for citizens to publicly scrutinize the conduct of governments or to participate actively in shaping service and policy design, delivery, and assessment in real-time, thus even facilitating co-production exercises (Lember et al., 2019). Through digitalization, local government accounts might end up empowering citizens and enabling surveillance through user-friendly portals, applications, and integrated data visualization tools for decision-making (Agostino et al., 2022). Of course, the challenges are to make citizens aware of these tools, design them in a way that citizens are actually engaged, and respect frameworks for ethical treatment of data. Overall, accounting information is expected to improve through digitalization—especially if relying on integrated financial management systems with automated processes (see Azevedo et al., 2025); on the contrary, the integrity and consistency of data cannot be taken for granted. Digitalization also allows accounting information to be increasingly presented using infographics and visualizations, which appeals to most users because it improves understandability. However, to fully benefit from digitalization, local governments must ensure that these processes are truly inclusive and give voice to marginalized groups, rather than simply reinforcing existing dynamics and groups' interests (Lember et al., 2019).

Table 3. Role of digitalization in local government accounts: the traditional model versus a pluralistic model.

	Traditional	Pluralistic
Focus	Managerial efficiency and financial performance	Expanding the scope of reporting and enhancing interactions with stakeholders
Timeframe	Short-term periodic reporting	Long-term; continuous, real-time data collection and analysis
Orientation	Centralized data collection and traditional metrics	Decentralized and co-produced data Integrating plural performance indicators Improved report understandability

Conclusion and recommendations

In this article, we have identified the need to move beyond managerial local government accounting practices that focus predominantly on efficiency and financial metrics. Rather than pursuing incremental changes to the current situation, we envision alternative directions for local government accounts that integrate values such as participation, resilience, social equity, justice, and environmental sustainability into their development and use. We do so by focusing on different dimensions ('focus', 'timeframe', and 'orientation'). These are not intended to be exhaustive but rather, they offer an illustration of key contrasts on the models at hand—which hopefully will stimulate further research (including into additional dimensions).

In sum, to define what 'counts' and needs to be accounted for in local government accounts, participatory and inclusionary processes must be developed—and digitalization may play an important role in mediating such participation. By involving citizens in defining what should be accounted for in local government reports and leveraging digital tools for stakeholder engagement and real-time data collection, local government accounts can better reflect social needs.

Recognizing the challenges of alternative approaches, our article calls for a significant transformation in local government accounting and reporting practices. By adopting a pluralistic perspective, local government accounts can become more relevant, inclusive, and reflective of diverse societal needs and priorities. This transformation will require overcoming existing norms and inertia, but, ultimately, is essential for local governments to remain accountable, transparent, and responsive to the communities they serve.

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Co-authors are listed in alphabetical order, as their contributions were equal.

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