

Accountability and Public Governance in New Zealand

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Executive Summary

This paper provides an insight into an already very substantial, but increasing, body of literature relating to accountability and public governance. Given the size and diversity of that literature what follows is a summary of the main themes or challenges that are currently emerging.

Within the literature there are numerous attempts to provide a definition of the concept of accountability. The dominant, economically framed, discourse is reflected in Bovens (2007) frequently cited definition as:

... a relationship between an actor and a forum, in which the actor has an obligation to explain and justify his or her conduct, the forum can pose questions and pass judgement and the actor may face consequences. (p. 450)

Thus New Public Management models of public governance emphasise hierarchical arrangements of contractual, or quasi-contractual, relationships between a principal and an agent. However, in the twenty-first century new models are emerging that seek to respond to the challenges of heterarchical, networked organisational arrangements. Central to these challenges is “*the problem of many eyes*” as actors are confronted with multiple forums with different objectives and expectations and differing levels of power. Accountability is not then simply *vertical*, but is also *horizontal* and *diagonal*.

To the extent that public governance moves beyond accountability for inputs and outputs, to *accountability for outcomes* (or results) further challenges of measurement and attribution arise. Again, the literature on performance measurement in the context of the public sector, particularly on the difficulties of defining and measuring performance, is very extensive. But whilst for some functions of government it may be possible to pre-define and subsequently measure both the work and desired results involved, for many functions that is not the case (Wilson, 1989). The practical result has been a continued focus on, management of, and accountability for inputs.

Even when able to be measured, the results that governments seek to achieve are seldom the consequence of the activities of a single agency and will seldom be realised in the context of a single budgetary horizon, electoral cycle, or even a generation. As Lowe (2013) has suggested:

The key conceptual flaw of this approach is that it is based on the idea that outcomes are the result of a linear process from problem, through intervention to positive outcome. (p.214)

To the extent that cause and effect is multi-systemic involving the contributions of a number of, government and non-government, organisations, models accommodating *joint accountability* are required. Given the plausibly inequitable nature of a model in which individual contributions can not be identified, understanding the distinct but inter-related nature of *accountability and responsibility* becomes important.

A further challenge to the dominant conception of accountability lies in its utilitarian conception of *the natural world* as a series of resources able to be owned (by individuals) and utilised to provide services and benefits to humans. However, alternative cultural perspectives, including that of te Ao Māori, imbue elements of the environment with a life force, enduring identity and rights. As such they are also due accountability.

Such conceptions also inform an increasingly important broadening of the, normally economically framed and financially defined, judgements of organisational (and governmental) performance. They also involve a less transactional and longer-term perspective that encompasses the *stewardship* role of government to pass on to future generations a strong economy, well-functioning society and a healthy environment. A focus on societal and environmental, as well as economic, criteria is not new but has been given more currency by the United Nations Development Goals, the Global Reporting Initiative and the International Integrated Reporting Council. Broader conceptions of *wellbeing* and thus a broader framework

by which governments should be held accountable, have been discussed by Sen (as basic freedoms) and Nussbaum (as capitals). They have also informed the development of the New Zealand Treasury's Living Standards Framework. Although, arguably the operational and accountability impacts of that framework have, as yet, been limited, recent announcements by the new Government suggest that may change.

Finally, the challenges to accountability in an increasingly dynamic *digital environment* include:

- opportunities to use different forms of information, including narrative and pictures, delivered in a range of different ways;
- rather than the passive provision of information, opportunities for public agencies to engage in participatory process that support a well functioning democracy;
- the ability to both broaden the scope and accelerate the speed of those processes; and
- the potential to facilitate distributed governance across government agencies and between those agencies and service providers in the community and private sectors.

As noted, this paper provides an overview of the key challenges currently emerging from the substantial literature on accountability and public governance. It does not propose any solutions for those challenges but will hopefully support a constructive debate on how systems of public accountability might be designed differently in the future.

Introduction

This paper reviews a literature on accountability that represents a dense landscape of tangled themes at every turn of which it is all too easy to become caught up and bogged down. The paper seeks to untangle some of that complexity to highlight the tensions that exist between:

- Accountability versus responsibility
- Accountability for outputs versus accountability for outcomes/results.
- Narrow versus broad accountability
- Centralised versus devolved accountability
- Hierarchical (vertical) versus networked (horizontal) accountability
- Individual accountability versus shared/joint accountability

In doing so, it does not seek to provide answers to these questions or propose an improved model. Rather it suggests areas where further research and experience might be helpful.

Arguably, the business of government is not getting any easier as, globally, governments face evermore complex challenges as a consequence of:

- trans-national, and periodically volatile, economic forces beyond the control of individual governments;
- growing economic inequality;
- environmental change and degradation;
- demographic changes that include aging populations and mass migrations that are flowing across national borders;
- new forms of war and terrorism;
- a public loss of confidence in existing political institutions and their ability to resolve these challenges.

Many writers (Frederickson *et al* 2012; Denhardt and Denhardt, 2015; Lindquist 2009; etc,) have pointed to an ongoing evolution of governance structures and mechanisms as individual governments seek for more efficient and effective responses to these challenges. That evolution has, in many contexts, involved the fragmentation of the organisations and mechanisms by which public services are delivered. In itself this has added complexity to the accounting and accountability for those services. Complexity is also driven by the emergence of a range of better informed and more vocal communities of interest that include the, previously subsumed, voices of indigenous populations.

In that context, it is generally acknowledged that a robust system of public accountability is central to the effective operation of democratic government. However, perhaps because of the increasingly dynamic nature of modern societies and the ever-expanding body of literature on the topic of accountability, Bovens (2007) has been led to observe that the concept: “today resembles a dustbin filled with good intentions, loosely defined concepts and vague images of good governance”. A dustbin it may be, and a big one at that, but that does not imply that we should throw it all out. Rather the challenge is to develop a deeper understanding of what a robust system of accountability would practically look like in New Zealand’s emerging model(s) of public governance.

In a, largely complimentary, 1996 report on New Zealand’s system of public management Allen Schick observed: “Taking accountability seriously is a genuine triumph of New Zealand public management. Other countries give lip service to holding managers accountable; New Zealand has robust mechanisms in place to afford accountability” (Schick, 1996, p.87). However, he went on to warn against too strong an emphasis on the responsibility of individual agencies for the production of outputs, that “splits accountability into seemingly airtight compartments”. Schick argued that a broader model of accountability should: “not distinguish

so sharply between producers and purchasers, between outputs and outcomes, and between the responsibilities of Ministers and chief executives”.

Towards a Definition

While Behn (2001) suggests that “everyone wants people – other people – to be held accountable” (p.2), he also notes that holding people to account has become something of a cliché that, like all clichés, represents a substitute for more constructive thinking. While the ability to hold elected members and public agencies accountable for their actions is central to a functioning democracy, how exactly that occurs is less clear. The complex nature of accountability in a public context has been identified by many observers including Denhardt and Denhardt (2015) who suggest that it encompasses:

... a constellation of institutions and standards including the public interest, statutory and constitutional law, other agencies, other levels of government, the media, professional standards, situational factors, democratic norms, and of course citizens.
(p. 123)

Matching the ever-increasing array of literature on accountability, there are many definitions of accountability. Simply, Behn (2001) has suggested, “accountability means punishment” (p.3). Romzek and Dubnick (1998) define accountability as “a relationship in which an individual or agency is held to answer for performance that involves some delegation to act” (p.6). More broadly, Considine (2002) has defined accountability as the legal obligation to respect the legitimate interests of others affected by decisions, programs, and interventions.

Drawing on agency theory, the economically and contractually framed conceptions of accountability emphasise the role of a principal in defining, *ex ante*, objectives and related metrics. Thus Bovens (2007) has similarly described accountability as:

... a relationship between an actor and a forum, in which the actor has an obligation to explain and justify his or her conduct, the forum can pose questions and pass judgement and the actor may face consequences. (p. 450)

Which suggests three questions by which a relationship involving accountability may be distinguished from those involving a simpler wish to share information, cooperate or be transparent, i.e.:

- does the actor have an obligation (legal, implied or assumed) to explain and justify his/her conduct?
- can the forum pose questions and pass judgement? and
- could the actor face consequences?

This standard, economically framed approach to accountability (prevalent in New Zealand's public sector reforms of the 1980s and early 1990s) is also presented by Hughes (2012) and many others who describe accountability in the context of a hierarchy of principal-agent relationships. In such, quasi-contractual, relationships agents have a singular and clear relationship with a principal to whom they must explain and justify their use and stewardship of delegated resources and power. This requires:

... an agreed definition of tasks, measures of performance, appropriate organisation and control of resources, systems for monitoring and reporting, and incentives and sanctions. (OECD, 1991, p.12)

Thus for Gregory (2012) "the essence of accountability is organisational control" (p.687). Similarly, Bovens *et al* (2008) argue that from a "democratic perspective" accountability involves the provision of information that, through a chain of accountability, enables citizens and their representatives to monitor and control government conduct (p.230). The concern, then, is to manage agency problems associated with the divergence of principal and agent priorities.

The authors also describe a “constitutional perspective” that is concerned with the control of government power and thereby the prevention of corruption and the abuse of power. In this context the focus is on the establishment of accountability forums with strong investigative powers and recourse to significant sanctions that act as a deterrent.

Finally, Bovens *et al* (2008) describe a less adversarial, “learning perspective” directed at achieving public goals in an open and reflexive system of consultation and bottom-up feedback. From this perspective, accountability involves both accountees and accountors reflecting on and debating the significance of information, both separately and with one another (p.233).

Definitional confusion in respect of accountability is increased by the at times interchangeable use of the words ‘accountable’ and ‘responsible’ although, as Gregory (2012) has noted, being responsible for something or someone does not necessarily imply being accountable. In this sense an actor is accountable *to* one or more others but responsible, often in a moral sense, *for* something that involves the actor’s, or others’, actions. Thus while on the one hand good governance can be seen to be associated with control through specific and clear definition of what is to be delivered or achieved, it might also be seen to require the facilitation of a shared ownership of those objectives, plausibly reflecting Bovens *et al*’s (2008) “learning perspective”. Gregory therefore quotes Uhr (1993) who suggested:

Accountability is about compliance with authority, whereas responsibility is about empowerment and independence. Accountability is the negative end of the same band in which responsibility is the positive end. If accountability is about minimising mis-government, responsibility is about maximising good government. (p.3)

Thus it has been argued that administrative accountability involves both ‘external’ pre-set performance criteria and ‘internal’ professional, or technical, values that administrators internalise and hold each other accountable to (Denhardt and Denhardt 2015). And therefore:

... the problem of how to bring about responsible conduct of the administrative staff of a large organization is, particularly in a democratic society, very largely a question of sound rules and effective morale. (Friedrich, 1960, p.19)

Returning to Considine (2002), we can conceive of accountability existing in a range of relationships that are not limited to the exercise of control by one actor (a principal) over another (an agent). Accountability in the context of shared mandates for the delivery of public services requires that “traditional line accountability must be accompanied by a cultural framework of obligations” (p. 30). It is therefore clear that differing definitions of accountability reflect different conceptual models that extend from the instrumental rationality of a hierarchical chain of command to more complex heterarchical relationships that are less concerned with control and focus more on participation and learning.

To try and provide a simple overview of the significant literature on this topic the following sections therefore seeks to present a number of different responses to the questions:

- To whom are public organisations and officials accountable?
- What are they accountable for? and
- How are they accountable.

Accountable to whom?

The problem of many eyes

In practice, the nature of public accountability, and indeed the objectives themselves, are multi-faceted. Rather than a hierarchy of contractual, or quasi-contractual, relationships involving clearly specified objectives and responsibilities, ministers and public officials can be seen to operate in a heterarchy of relationships involving many, at times conflicting and at times vague, objectives. Romzek (2000) has described this as the “thick web of multiple, overlapping accountability relationships within which public administrators work” (p. 23).

In describing this “problem of many eyes”, Bovens (2007) also acknowledges that public organisations and officials are in practice confronted by “a plethora of different forums all of which apply different criteria” (p. 455) which he groups in five categories.

Political accountability – is exercised along a chain of relationships (from citizens, to elected members, to ministers, to officials) in which authority to act is delegated by principals to agents, while a requirement to account operates in the reverse direction (Kiewiet & McCubbins, 1991; Strom, 2000). This set of hierarchical, one to one, relationships was framed in the new public management (NPM) reforms by the logic of control promoted by neo-institutional economics. Bovens also notes the growing importance and impact of a related forum represented by the news and social media. In New Zealand, Prebble and Ladley (in Prebble, 2010) have also explained the role of the media in facilitating, and arguably shaping, political accountability via “the iron rule of political contest”.

Legal accountability – is usually based on specific responsibilities formally or legally conferred on an actor. Bovens (2007) argues that this is potentially the least ambiguous form of accountability in that it is framed by legislation and/or precedent and is independently exercised by the Courts. Bovens also suggests that its importance is reflective of the growing formalisation of social relations and the greater trust which is placed in courts rather than in parliaments” (p. 456).

Administrative accountability – is embodied in the range of quasi-legal forums that exist apart from the courts. These include the Office of the Auditor-General, the Ombudsman, the Serious Fraud Office, the Commissioner for the Environment, and the Treaty of Waitangi Tribunal¹. The Treasury, State Services Commission and a number of other central government

¹ The Waitangi Tribunal is a standing commission of inquiry. It makes recommendations on claims brought by Māori relating to legislation, policies, actions or omissions of the Crown that are alleged to breach the promises made in the Treaty of Waitangi.

departments also have oversight and responsibilities in respect of other departments, departmental agencies, Crown owned entities and local government.

Professional accountability – involves many public officials, such as teachers, doctors, engineers and accountants, who have accountability relationships to their various professional bodies and disciplinary tribunals.

Social accountability – exists for both organisations and individual public managers who feel obliged to account for their performance to the public at large or, at least, to community groups, charities and associations of service recipients. Particularly in this context, Bovens notes that “not all of these accountability relations involve clearly demarcated, coherent and authoritative forums that the actor reports to and could debate with” (p. 457). Nonetheless, social accountability is more than purely the provision of publically available information; it also, significantly, requires some form of response or interaction with relevant elements of that society.

Political and legal accountability, in particular, represent forms of *vertical accountability* which can be seen to exist in hierarchical relationships in which one actor (e.g. the forum or principal) has the power to require an account be given by another (e.g. the agent or public official). Such requirements may be a consequence of the delegations provided in Boven’s political accountability relationships, by the formal authority provided by the laws and regulations of legal accountability, or by the disciplinary forums of professional accountability.

Alternatively, *horizontal accountability* arises “as public organisations need to work across departments and formal structures to tackle issues which cut across organisational and professional boundaries” (Hodges, 2012, p.30). It exists in relationships in which a formal requirement to give an account is replaced by a voluntary or felt obligation to do so. Reflecting Boven’s social accountability, such relationships exist in the mutual accountability between actors who have an equal standing. Considine (2002) has noted:

Horizontal accountability issues can be seen as those able to invite and authorise the contributions of social partners, community interests, other levels of government, and other autonomous contributors. ... It may, thereby, improve the legitimacy of the whole system. (p.28)

Certainly, horizontal accountability takes on more significance in the context of increasingly fragmented arrangements for the provision of public services that include elements of co-production with other service providers, communities and citizens. As Considine suggests, horizontal accountability requires moving away from both law and economic markets to embrace network relations and different approaches to governance.

The more complex relationships of administrative accountability that exist, for example, between a government department and the Ombudsman or supreme audit function, can be seen to represent *diagonal accountability* (Goetz and Jenkins, 2001; Bovens, 2007). In this two stage relationship, with no direct hierarchal link, the power to sanction exists in the response of third parties such as a Minister or Parliament.

Accountability and Control

Also acknowledging the existence of multiple forums, each of which seeks to exercise an element of control, Romzek (2000) and Romzek and Ingraham (2000) discuss four forms of accountability that reflect the extent to which accountability is external or internal and whether the actor involved has a high or low level of autonomy.

Figure 1. Types of accountability relationships

		Source of Expectations and/or Control	
		<i>Internal</i>	<i>External</i>
Degree of Autonomy	<i>Low</i>	Hierarchical	Legal
	<i>High</i>	Professional	Political

from

Romzek (2000).

Low Autonomy

Hierarchical accountability – involves relationships using close internal supervision of actors who have low levels of individual autonomy. Reflective of the bureaucracy of classic public administration (Frederickson et al 2012) it is argued that such relationships are best suited to simple administrative structures in stable environments. Although Bovens (1998) has suggested that; “Institutions laid down in codes, circulars and general guidelines ... often lose out to the norms, obligations and relations rooted in daily practice” (p. 84) New Zealand research in 2010 suggested that reference to rules and standard procedures remains an important characteristic in some public settings (Dormer, 2010). Thus while, at the organisational level, systems of external accountability may have developed a degree of increased operational autonomy, within many organisational settings that is not the case.

Legal accountability – is external in nature and involves “detailed investigations such as legislative oversight, financial or program audits and employment grievances” (Romzek, 2000, p.25), of actors who also have limited individual autonomy. Such accountability relationships can be seen to encompass Bovens (1998) legal and administrative accountability in that they involve two relatively separate actors rather than the contractual type relationships between principals and agents. Together with the role of the previously mentioned bodies such as the

Office of the Auditor-General, we may also include here the review and investigative functions of parliamentary select committees.

For public administrators both the hierarchical and legal categories of accountability can be seen to reflect a classic public administration model in which, subject to a clear politics-administration divide, non-elected officials are seen as having limited autonomy and being simply and directly accountable to elected members. In this context the work of those administrators was seen to be objectively definable and measurable; although, as discussed further below, that assumption may not always be valid.

Denhardt and Denhardt (2015) recall the last century's debate between Herbert Finer (1941) and Carl Friedrich (1940) in which Finer argued for a technocratic role for public administrators who should be accountable to elected institutions who have the authority to decide and enforce how the public's wants should be satisfied. For Finer, the use of discretion by administrators was to be avoided. External controls were to be used as the best and only means of ensuring administrative accountability in a democracy.

The contra-argument made by Friedrich was that reliance on external controls and the implementation of pre-established policy was never sufficient for the increasingly complex and dynamic economies and societies in which those administrators operate. He therefore argued that as "the need for discretion had expanded, professionalism (and assessment by peers against professional standards) had become the cornerstone of administrative responsibility: (Denhardt and Denhardt, 2015, p.126).

High Autonomy

Professional accountability – as identified by Romzek (2000), involves a high degree of individual autonomy and performance standards that are based on the individual's own internalised standards and judgement. Romzek explains that such accountability is not limited

to members of professional organisations but rather reflects the use of standards established by “professional norms, accepted protocols and prevailing practices of ones peer group” (p. 26).

Political accountability – Romzek suggests, involve relationships in which actors anticipate and respond to someone else’s agenda or expectations. Such relationships also involve discretion as to “whether and how to respond to key stakeholder concerns” (p.27) – a process that has more recently been explored by Dormer (2018) to explain how the practice of account giving differs as a given actor seeks to justify or legitimise their conduct to the differing expectations of different stakeholders or communities of interest.

Romzek draws “permeable” dotted lines between these categories to suggest that they are not absolute in character but rather should be interpreted in the context of “more or less”. It should also important to note that for any organisation or official these forms of accountability are, to some extent, likely to coexist.

Richards (2001) has also discussed the question of local autonomy and devolved decision making to suggest that this is most appropriate in the context of intractable or “wicked” problems. She argues for a system of decentralised accountability driven by results-based performance targets and recognising “the situational nature of the problem and its solution” (p. 69). However, Hodges (2012) has pointed to the existence of constant media pressure focusing largely on central government, “the short incumbency of ministers in government posts and the pressures to announce short-term measures to solve long-term problems” (p.36) as mechanisms that maintain centrally driven forms of accountability.

Certainly the search for improved efficiency and effectiveness in the delivery of public services has often been linked with hierarchical structures of top-down specification of work and bottom-up reporting against defined performance standards. The limitations of this approach, which provides limited decision-making autonomy to front line-staff, was best evidenced by the case of a Dutch district nursing organisation, Buurtzorg (Koppenjan, 2012; Laloux, 2014).

That organisation was structured to devolve decision-making down to local self-managing work teams of no more than 10 or 12 nurses who, beyond the metrics of time and cost per patient visit, were also able to focus on the softer, social aspects of their role. The ultimate consequences of their changes to work practices were demonstrated in findings that showed their patients required 40 percent less hours of care while demand on local hospital admissions was reduced by one third.

Networks and Joint Accountability

It has also been suggested that effective accountability is a product of relationships in which those involved share a common understanding of the nature and importance of the objectives and related criteria (for example, Schillemans, 2016). That common understanding is plausibly not achieved in a hierarchy of top-down, principal-agent relationships, but via a more discursive process in which objectives and criteria are initially developed and subsequently reconfirmed and refined in ongoing communicative action.

A central theme of the more recent discourse on public governance has been the emergence of the New Public Governance models (Osborne 2006; Denhardt and Denhardt, 2015; Pollitt 2016; Klijn and Koppenjan, 2016) or Joined-Up Governance defined by Hodges (2012) as:

... delivering public services through networks of organisations where governance and management is not dependent solely upon authority through bureaucracy or price competition through markets (p. 31).

As noted by Bovens (2007) accountability for the increasingly complex nature of the processes and structures by which public services are delivered is frequently problematic due to the difficulty of being able to “unravel who has contributed in what way” (p. 457). He was principally discussing individual accountability but the problem is equally acute at the organisational level, particularly for those organisations, such as the New Zealand Ministry of

Women's Affairs, whose policy role is dependent on their ability to influence the subsequent actions of other organisations.

In New Zealand, the problems of joint accountability were highlighted by the previous Government's response to the Better Public Services Advisory Group Report (SSC, 2011), a central recommendation of which was "a new *modus operandi* for state agencies – where sectors mobilise around specified results" (p.6). The government identified ten key problems requiring cross-agency solutions for each of which it identified a targeted improvement. Whilst a lead chief executive from one of the agencies involved was initially appointed with accountability for progress towards that target, subsequent developments have focused on the collective responsibility of all of the chief executives of the group of agencies involved. This obviously involved a less specific and, arguably, less equitable system of individual accountability but nonetheless proved effective. Scott and Boyd (2017) have suggested that this success was not simply a result of a system of accountability but also reflected the responsibility assumed by the public servants involved. Thus:

Public servants across the country talk about "reaching 85 percent" (the percentage of 18 year olds graduating from high school) or "RR25" (reducing criminal reoffending by 25 percent), not because their bosses will be held accountable by ministers and the State Services Commission, but because they feel a duty to the public. (p. 38)

The practical challenges thus lie in developing a better understanding of how accountability functions within diverse networks (Boston and Gill, 2011) or across heterarchies comprised of public agencies, community groups and private sector partners, and involving "alternative conceptions of what is valuable, what is worthy, what counts" (Stark, 2009).

The answer to the question 'to whom are public organisations and officials accountable', will therefore reflect the landscape in which public power is distributed; particularly if the practice

of accountability is seen as one of legitimisation (Boltanski, L. and L. Thévenot (1999; Dormer 2018). As Brown (2009) has acknowledged “social actors typically function in a plurality of contexts, with different aspects of their identity fading in and out of focus” (p.322)

Accountability to past and future generations

As will be discussed further below in the context of accountability for sustainable performance, a significant feature of broader social and environmental accountability models is an explicit recognition of an obligation to future generations. To some extent, an obligation to future generations is recognised in New Zealand legislation such as the fiscal responsibility provisions and related reporting requirements of Part 2 of the Public Finance Act 1989. More broadly, a requirement to take account of the interests of future as well as current communities is also included in the Local Government Act 2002 (S. 14 (1) (c) (ii)), although there are no specifically related reporting requirements.

Mashaw (2014) has discussed the problem of inter-generational equity and accountability in as much as it relates to those that do not have political power or may not yet be born.

If a later generation finds that its prospects have been diminished by a prior generation's resource use (consumption) that prior generation is beyond reach. If the who is accountable to whom questions concern a former generation to a latter, the game seems to be up. Time gets in the way. (p.582)

“Presentism”, or an inevitable bias in law-making and decisions towards current rather than future generations, represents a central challenge to democratic government (Thompson, 2010). Proposed solutions tend to suggest that the present generation can be accountable to itself for various normative commitments via political, market and/or social accountability mechanisms. More simply, Rawls (1993) suggests that, in considering future impacts, current generations should act in the same way that they would wish that previous generations had acted.

In the culture of the modern western world, we are separated from future and past generations. However, in te Ao Māori and many other cultures that is not the case as past and future generations are ever-present. As Salmond (2017) has pointed out, in traditional Māori conceptions of space-time (wā) the presence and power of ancestors in everyday life is taken-for-granted. From this perspective accountability exists not just to future generations, whether too young to vote or not yet born, but also to past generations, or ancestors, whose life force remains present in individuals or embodied in artefacts.

A further challenge to dominant western conceptions of accountability lies in its utilitarian conception of the natural world as a series of resources able to be owned and utilised (exploited) to produce services and benefits to humans. Again, an alternative cultural perspective imbues elements of the environment, such as mountains, lakes and forests, with their own life force, enduring identity and rights. As such, they cannot be ‘owned’ by an individual, organisation or government. Thus the landmark 2014 Whanganui River settlement legally recognised the river as a living being with rights that create obligations on others, including the government (Salmond, 2014).

Accountable For What

The answer to the question, for what are public actors accountable can also be answered from a number of different perspectives.

Economic Performance - inputs, outputs and outcomes

Accounting is an economically based discipline that classically seeks to provide an account of an agent’s or organisation’s economic worth and performance. The standard instrumentally rational logic of accounting has thus tended to focus public governance and accountability on a linear relationship between inputs (resources), outputs (delivered goods and services) and outcomes (results) (SSC, 2008; National Audit Office, 2013).

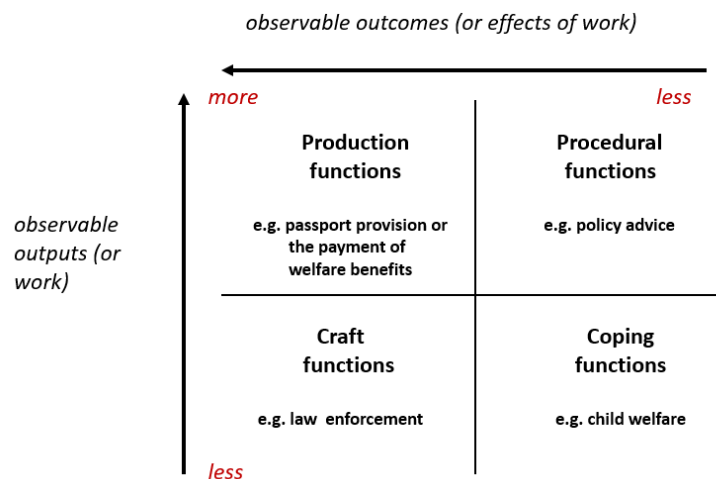
Over time, changing conceptions of public governance have resulted in a shifting emphasis from:

- Bureaucratic rule-based control and accountability for the use of resources in terms of the value of expenditure against predefined, standard categories (input management); to
- Management and market like controls and accountability for the provision of pre-defined goods and services (output management); to
- Increased devolution of responsibility for the achievement of results ('managing for outcomes').

In practice, these three approaches have not been mutually exclusive; they have all coexisted to different extents in different contexts, and continue to do so. While the earlier public administration focused on “compliance with tightly drawn rules and regulations” (Light, 1993) and the management of inputs, the dominant logic of the New Public Management reforms (Hood, 1991) involved the assumption that the work of public organisations can be predefined and subsequently measured in objective, usually quantifiable, terms. However, this approach has now long been questioned (Wilson, 1989; Gregory, 1995; van Thiel and Leeuw, 2002; OECD, 2000). In particular, Wilson’s simple, but important, analysis pointed to differences between various public functions based on whether or not their work (outputs) and/or its results (outcomes) can be observed and measured. In admittedly broad terms, it is then possible to distinguish between four different categories of functions².

² Wilson (1989) used the word ‘organizations’ but it should be clear that each organisation undertakes a range of different functions each of which may fit into a different category.

Figure 2.



Adapted from Gregory (1995)

Production functions – are characterised by the ability to define and observe both the work done and its effects. This applies to standard tasks, such as issuing passports by the Department of Internal Affairs, when the definition and measurement of work done is relatively straightforward.

Procedural functions – are those in which the work done but not its effects is observable. Such characteristics are evident, for example, in the policy advice functions of the Ministry of Women’s Affairs. For such functions, performance will tend to be conceptualised and managed in terms of how closely the work done conforms to ‘due process’. It follows that performance measures are likely to focus on process related metrics such as the time taken to complete a task or whether all steps in the due process were completed.

Craft functions – where the results of work done but not the work itself are observable. This applies, for example, in the case of the investigation activities of the New Zealand Customs Service and the environmental protection work of the Department of Conservation. For these functions, performance will tend to be defined in terms of particular goals and measurement will therefore be concerned with the progress towards, or completion of, particular pieces of

work such as elements of an annual work programme. There is also a potential emphasis on professional and ethical standards by which those goals achieved.

Coping functions – are characterised by an inability to observe either the work done or the results of that work. For example, the social work undertaken by the Ministry for Children usually takes place away from the office environment with results, in terms of the outcomes for children and young people, that can only be determined at some indeterminate time in the future, often many years hence. For coping functions, measuring performance poses distinct problems. The Auditor-General has suggested that, in this case: “there may be few or no objective, readily observed measures [that are] appropriate” (OAG, 2002, p.53). Wilson (1989) observed there is a risk that performance will be defined in terms of factors that are easily measured but what is measured may not adequately represent the entity’s activities. Gregory (1995) went further to state that, in such environments, a concern to be able to ‘give an account’ of performance: “creates strong incentives for managers and operators to collaborate in constructing a body of ‘artifactual’ knowledge [which] becomes, in effect, the agency’s own officially created reality” (p.63). An alternative suggestion by Trebilcock (1995) is that, where outputs are difficult to observe and measure, managers will inevitably be driven back to the management of inputs.

The implications of this analysis being that it is not practical to consistently frame systems of accountability in the same way. As Schillemans (2016) has observed, “it would make sense to arrange for different accountability standards for machine bureaucracies (administering subsidies, loans and fines) and professional organisations (doing research, complex forecasting and R and D)” (p.1412).

Different contexts and different performance objectives will require different responses – both from those to whom an account is being given and those giving an account. In particular, the shift from an emphasis on accountability for outputs to a focus on accountability for outcomes

or results, whether that be via ‘managing for outcomes’ (SSC, 2003) or, more recently, via an investment approach (Dormer, 2018 forthcoming), has highlighted these problems.

Sustainable Performance

Together with private sector organisations, governments around the world are facing growing demands for integrated and transparent information in respect of their environmental and social, as well as economic, performance. Research (Guthrie and Farneti, 2008; GRI, 2010) has shown an increasing number of countries, that include the UK, Germany, Sweden and Australia, either mandating or encouraging government agencies to prepare sustainability reports. Thus under the UK Government’s Greening Government Commitments (UK Cabinet Office, 2016), most UK government bodies are required to report on their impact on the environment. Further guidance from the UK Treasury (HM Treasury, 2017)³ states:

Organisations are strongly encouraged to demonstrate, through integrated reporting, how sustainability is an essential characteristic within strategic objectives, operations and policy making. Additional context should be given to explain areas of particular focus and those which are the most material to the organisation. (p.5)

Sustainability accounting and accountability seeks to expand the normal economically framed judgements of organisational (and governmental) performance to also encompass their social and environmental impacts. Broadly, sustainable performance is that which that meets the needs of the present without compromising the ability of future generations to meet their own needs (WCED, 1987).

In the private (for profit) sector a concern with sustainability and to be able to determine and report organisations’ impacts (especially their longer-term impacts) on society and the

³ See also NAO (2015). <https://www.nao.org.uk/wp-content/uploads/2015/10/Environmental-and-Sustainability-metrics-briefing-updated.pdf>

environment has been a growing concern since the 1980s (Gleeson-White, 2014) - as reflected in the United Nations Development Goals, the Global Reporting Initiative and the International Integrated Reporting Council. However, public organisations have been much slower to respond, despite the fact that in countries like New Zealand and the United Kingdom government activities represent in excess of forty percent of GDP and are major contributors to issues such as global warming. Lewis (2008) and others have suggested that the public sector's limited progress in this area may be attributed to:

- A lack of fit with the narrower focus of existing organisational structures and their related decision-making processes;
- A degree of incommensurability between (short-term) concerns with providing 'value-for-money' and (longer-term) sustainability (Ball, Grubnic and Birchall, 2014);
- A failure to reconceive accounting beyond the 'crisp facts and figures' (Noordegraaf, 2008) used in financial reporting; and
- a reluctance "to share the impacts the government has on sustainability with the public, believing that only 'good news' should be reported" (Lamprinidi and Kubo 2008, p. 328).

At the local government level New Zealand's Local Government Act 2002 requires that local authorities take account of the interests of future as well as current communities, ensure the prudent stewardship of their resources, and:

... in taking a sustainable development approach, a local authority should take into account —

- (i) the social, economic, and cultural interests of people and communities; and
- (ii) the need to maintain and enhance the quality of the environment; and
- (iii) the reasonably foreseeable needs of future generations.

Local Government Act 2002, (s.14 (1) (h))

However, no such legislative provision has been made for central government.

Arguably, the focus on results framed in terms of outputs, while fitting a neo-liberal conception of control in a market-based environment, has detracted from a focus on what those outputs were designed to achieve. An alternative approach would take a less transactional view, focusing neither on outputs nor outcomes, but rather on the various forms of ‘capital’ that enable those outputs and outcomes to be delivered both currently and in the future. Those capitals have been discussed in a growing literature on national living standards or wellbeing that questions the value of an emphasis on economic progress measured simply by growth in gross domestic production (GDP) (Sen, 1999; Nussbaum, 2011).

Sen (1999), for example, has suggested a broader conception of economic and social development that is based on a series of interdependent and mutually reinforcing “instrumental freedoms” that, either directly or indirectly, contribute to “the overall freedom that people have to live the way that they would like to live” (p. 38). While not suggesting this to be a definitive list, Sen described political freedom, economic facility, social opportunities, transparency guarantees, and protective security.

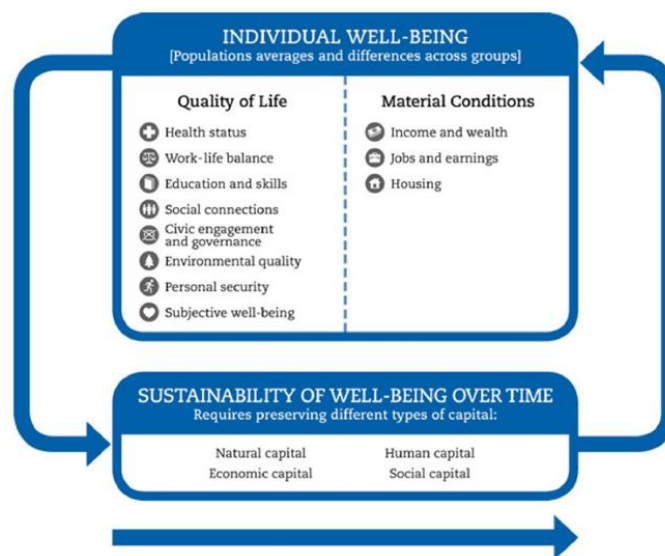
Seminal to this discourse is the research commissioned by the then President of France, Nicholas Sarkozy, on broader measures of economic and social progress (Stiglitz, Sen & Fitoussi, 2009) that recommended “a shift from measuring production to measuring people’s wellbeing” (p.12). The report considered both current wellbeing and the extent to which that is sustainable. The report explained:

Current well-being has to do with both economic resources, such as income, and with non-economic aspects of peoples’ life (what they do and what they can do, how they feel, and the natural environment they live in). Whether these levels of well-being can be sustained over time depends on whether stocks of capital that

matter for our lives (natural, physical, human, social) are passed on to future generations. (p.11)

In a similar vein, the OECD (2015) has developed an assessment framework encompassing eleven different dimensions of wellbeing that are in turn supported by the natural, economic and social capitals that allow those wellbeings to be produced and supported over time.

Figure 2: OECD Wellbeing Framework



(OECD, 2015)

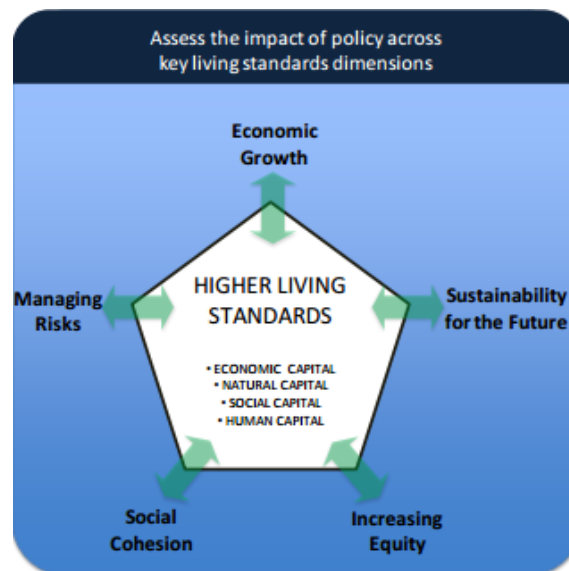
To this end, the OECD has developed a related “Better Life Index” (OECD, 2015) that provides a comparative country and regional analysis across eleven topics seen as essential to material living conditions and quality of life.

In New Zealand, the Treasury’s vision of “working for higher living standards for New Zealanders” has led it to develop its own Living Standards Framework (Treasury, 2011) that identifies four ‘capitals’ that “make up the national wealth of New Zealand”.

- Natural Capital – that includes extracted resources such as oil and gas, renewable resources such as water and fish, and environmental resources such as the climate, soil and breathable air.

- Economic Capital – that includes individual assets such as homes, cars, factories and machinery, community assets such as roads and hospitals, and financial assets that enable these things to be acquired.
- Social Capital – that includes the social, philosophical and ethical norms of society, the social and political institutions that organise society such as laws and regulations, and, more simply, the way people interact and trust each other.
- Human Capital – that includes the stock of skills and qualifications that people have, the level of their health, and the systems used to organise people to create value.

Figure 3: New Zealand Treasury's Living Standards Framework



(Treasury, 2011)

It is argued that these capitals represent the source of the resources by which the wellbeing or living standards of citizens might be improved although it is also noted that they are not mutually independent in that “increasing one form of capital may lead to flows of services that benefit others” or “undermine others” (p.18). It is intended that the framework should provide support to both the initial formation of government policy and the subsequent evaluation of its impact.

Again, the challenge is how to develop a meaningful and reasonably comprehensive set of measures by which these capitals may be tracked and evaluated, As Stiglitz, Sen & Fotoussi (2009) note: “what we measure shapes what we collectively strive to pursue – and what we pursue determines what we measure” (p.9).

Focusing on these capitals involves a broader conception of the role of government in the modern state that embraces not just the provision of (more or less) public services today or the achievement of desired results/outcomes, but also the capacity of the state to function appropriately in the future. That conception reflects a long-term view of government that has a stewardship responsibility to pass on to future generations strong economies, well-functioning societies and healthy environments. A stewardship that Michael Barber (2015, p.92) has described as “a fundamental responsibility of Government”.

The New Zealand Prime Minister recently announced an intention to amend the Public Finance Act 1989 to require ex ante evaluation and subsequent annual reporting against a framework that goes beyond economic criteria such as the impact on GDP to enable accountability for “the overall wellbeing of our country and its people”; she stated:

We want New Zealand to be the first place in the world where our budget is not presented simply under the umbrella of pure economic measures, and often inadequate ones at that, but one that demonstrates the overall wellbeing of our country and its people. (Adhern, 2018)

Different performance criteria

Again, depending on the political priorities and the organisational context, the focus of performance management and accountability has at differing times and with differing emphasis focused on six broad criteria.

Operational economy – i.e. the relationship between funding and the inputs (such as staff, buildings and travel) used in the production of outputs.

Operational efficiency – which, in a technical sense, represents the relationship between inputs consumed and outputs delivered.

Operational effectiveness – can be seen to represent the relationship between outputs and outcomes, or the extent to which the intended changes in the economy, society and/or environment have been achieved.

Operational equity – reflects the degree to which services are provided either in terms of equal availability (as in the case of policing and justice) or the targeted provision of services to those most in need (as in the case of special education services for those with learning difficulties or sensory impairment).

Organisational capital – represents an organisation’s capability and capacity to appropriately deliver goods and services in the future. The Auditor-General (OAG, 2016) has previously noted that those responsible for public governance increasingly:

... need to be accountable for the stewardship of the organisation and assets they govern. This gives a forward looking as well as a backward-looking dimension to governance and accountability responsibilities. (p.7)

It should be obvious that present day operational economy and efficiency may be attained at the cost of not maintaining current assets or investing in or developing new assets and human resources. Thus since 2004 the New Zealand Public Finance Act 1989 has required central government departments to annually report on their management of the organisation’s organisational health and capability (s. 40 (d) (iii)). However, despite the risks from the erosion of organisational capital, and the resultant under-costing of current period outputs, the reporting and management in this area is, at best, inconsistent (Dormer, 2016).

Public capital – represents the trust and confidence in an agency held by Ministers, major stakeholders and the general public. That trust and confidence is central to the effective operation of democratic government (OAG, 2017); its absence erodes the ability of government

to engage with the citizens who, ultimately, will be the ones to achieve the government's goals (Barber, 2015, p. 99).

Again, the Auditor-General (OAG, 2016) has previously noted "... a public entity's processes must not only be right, but be seen to be right" (p.7). Whilst in part this may be influenced by the actions of individual chief executives and their managers, this will be more difficult for those organisations whose core functions that have higher political salience (Pollitt, 2006). Gaining a more positive public image is about managing public expectations and that to this end, to a certain organisational level, the performance of individual staff members includes how well they handle the media (Yang and Holzer, 2006). A significant element of the State Service Commissioner's annual review of the performance of departmental Chief Executives is also based on an assessment of the trust and confidence that other agencies and external stakeholders have in their departments.

Ingraham (2005) has observed that the nature of the accountability regime surrounding public agencies is such that "we judge [their] performance by failure, and not by success" (p.391). She argued that the public takes for granted what government agencies do really well and that good management is frequently associated with "averting crisis, preferably in a way that no one ever knows about" (p. 394).

Accountability in the Digital Era

The promise of information and communication technologies, in terms of increased transparency and improved accountability has also been widely discussed; the presumption being that "transparency allows the public to better assess how well governments and their many parts perform, and hold them to account" (Lindquist and Huse, 2017, p.632). However, the extent to which digital technologies have impacted on and improved public governance is arguably both uncertain and under-researched (Chadwick and May, 2003; Wong and Welch, 2004; Halachmi and Greiling, 2013).

Importantly, accountability requires more than the provision of information in terms of planned and actual activities, costs and results. Effective accountability requires the two-way communication of information, whether that be externally with citizens, within a single government agency, between different government agencies, or between different layers of government, community providers and private sector partners (Liu and Horsley, 2007). However, governments, and individual government agencies, often publish significant amounts of information that is neither read nor understood by those to whom they are accountable. This one-way relationship may include both the routine publication of paper or web-based accountability reports and the periodic but “passive” provision of information to citizens on demand.

Schillemans, Van Twist and Vanhommerig (2013) have also pointed to the one-sided nature of traditional, mostly vertically oriented, accountability structures and mechanisms, but suggest that advances in information technology allow more innovative approaches. Specifically, they identify the following three approaches.

Interactive accountability that makes use of technologies that enable organisational performance to be monitored in (near) real time. This then supports frequent reviews and possible adjustments to targets in an “interactive discourse” as practiced in the many examples of ‘PerformanceStat’ (Behn, 2006) or in the work of Tony Blair’s Prime Ministers Delivery Unit (Barber, 2106).

Dynamic accountability is based on the use of open data platforms and mechanisms that allow citizens to participate in the planning processes and directly hold government to account. As noted above, in New Zealand the promise of participatory budgeting as a mechanism for increased citizen engagement has been largely limited to the requirements of the Local Government Act 2002 relating to consultation on long-term plans. Centrally, the

Government's commitment is limited to making the budget more accessible and inviting feedback on the previous budget (SSC, 2006).

Citizen-initiated accountability further expands the use of information and communication technologies in initiatives driven by citizens rather than by government. Such initiatives may not only seek to hold governments to account but may also involve citizens organising to address a problem. In this context social media is playing an, arguably, important role in broadening the scope and accelerating the speed with which issues are brought to the public's attention. For governments, the challenge of social media arises from their being developed and hosted by third parties, outside of government, (Mergel, 2106) and by their distinctive characteristic of real-time, user generated and shared content (Stamati, *et al*, 2015).

In noting the growing importance of social media, the New Zealand Auditor-General (2016) has also observed that many public agencies are still trying to understand how it might be used.

Social media provides a channel for citizens to talk about and to public entities. Its widespread use is increasing the interaction between citizens and many public entities. It enables public entities to consult with the public in new and faster ways than traditional public consultation exercises (p. 39)

Apart from their implications for systems of external accountability, Lips (2012) has also pointed to the potential for information and communications technologies to transform and support accountability in more dynamic institutional environments involving distributed governance across government agencies and between those agencies and community and private sector providers.

However, to the extent that distributed governance still retains an element of accountability to central government, progress has not been straightforward. Both community-based and for profit organisations have proved to be less than comfortable about sharing their data with

government. Developing relevant protocols and the necessary trust remains a significant challenge.

Conclusion

New Zealand's formal system of accountability in public governance, framed in both legislation and convention, is conceptually heavily influenced by the logic of new institutional economics that drove the country's public sector reforms in the 1980s and early 1990s. Public accountability is thus seen to exist in a chain of relationships in which authority to act is delegated by principals to agents. This *narrow* model of accountability also places emphasis on clearly defined objectives and objective measurement of results.

However, in practice public governance in New Zealand is going through a process of change, or evolution, to a model that better suits the social and economic dynamics of the twenty-first century. The growing complexity of public management is giving rise to a *broader* model that recognises that public officials and organisations are accountable,

- to multiple forums that exist in relationships that extend horizontally and diagonally as well as vertically;
- for multiple objectives that encompass social, environmental and economic issues, but which may not always be clearly defined; and
- in many ways that go beyond the provision of, largely financial, information in printed reports to a passive electorate.

Whilst that emerging model may result in some significant change, it is also important to recognise that any change will be path dependent; as Peters and Pierre (1998) have explained:

Reform strategies are embed in systems of norms and administrative practices and therefore reform strategies are shaped more by what already exists than by the desired model of public administration. (p. 224)

Amongst other issues, change processes are seeking to develop a model that places more emphasis on the effectiveness, as well as the efficiency, of government interventions. Thus while a focus on cost control and output-based budgeting may have improved the efficiency of New Zealand's public sector, successive governments have still been faced with a range of enduring problems evidenced in the social welfare, health, education and justice sectors. Coupled with a range of existing initiatives to address these problems, is a concern to establish more relevant systems of public governance and accountability.

In discussing democratic accountability, Behn (2001) posed four distinct but interrelated questions:

1. Who will decide what results are to be produced?
2. Who will be accountable for producing those results?
3. Who is responsible for implementing the accountability process? and
4. How will that accountability process work?

Whilst in the context of classic public administration and the subsequent new public management paradigms the answers to those questions may have been relatively obvious, in a post-NPM world of new public governance that is no longer the case. Ultimately, Behn pointed to the need for a theory of democratic accountability that encompasses decentralised (delegated and perhaps devolved) decision making while still maintaining accountability to the entire citizenry.

In a similar vein, Warren (2017) has asked how does government gain:

- An assurance that the goals of the collective impact entity [the devolved decision maker] are still aligned with the Government's goals?

- An assurance that [the devolved decision maker] is learning through its cooperative activity. [And] is the achievement of shared goals becoming more or less likely?
- An assurance that the budgeted resources have been employed in pursuit of the goals?

The 2015 review of the social service system by the New Zealand Productivity Commission also emphasised the need for more devolved and client centred approaches that recognises that an effective response to complex needs to be determined by those people at the local level with the best information.

Behn (2001) similarly suggested that these changes require “a new theory of collective accountability” (p.74). Likewise, in discussing issues of collaboration and collective accountability at the local level, Craig (2004) pointed to the need for “new institutional alignments and assignments of responsibility between different government agencies, local governments and community-sector organisations” (p.46). He went on to discuss a series of related questions and challenges involving:

- issues of vertical assignment related to decisions as to the appropriate level at which tasks should be undertaken and accountability for the related results identified and managed;
- issues of horizontal or inter-sector integration and accountability reflecting the challenges of integrating service delivery silos, local responses to short-term national funding contracts, and the unvalued contribution of volunteer resources;
- issues of participation and downwards accountability associated with the extent to which local communities and whanau have a voice in decision-making forums.

Although small changes made to the Public Finance Act 1989 have sought to facilitate a more joined-up or collective approach, their impact has been limited. Both at a national and at a local level, public organisations (and their private and not-for-profit partners) have been slow

to develop more collective and participatory models of budgetary planning and management. And yet, initiatives, such as the Whanau Ora initiative, the Waitakere Way, and the Canterbury Clinical Network, suggest that this is possible.

It is also becoming increasingly evident, and accepted, that the public value sought by these initiatives should not only be defined in economic terms. Work remains to be done, however, on how a broader framework, that also encompasses longer-term social and environmental factors, might be routinely applied in both ex ante planning and ex post assessment of government policy and performance.

The application of such a framework will also require the recognition of differing, and potentially conflicting, conceptions of public value. Central to that challenge will be the extent to which a collective operating model seeks to achieve consensus or is able to accommodate difference. Previous research has suggested that such accommodation occurs at least implicitly, even if it is not recognised in the formal system (see Dormer 2018).

Ultimately, understanding possible answers to Behn's questions will not come from examining New Zealand's formal system, about which much has already been written.

Rather, answers may be found from research at the edges of that system where alternative models have been, or are being, developed. A future programme of research might therefore explore contexts in which decision making as to the use of public funding has been devolved to collective structures beyond central government.

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