

Modernizing Public Service Accountability: Theory and Practice

by

Mark D. Jarvis

B.A. (Hons), Trent University, 1999

M.A., Carleton University, 2002

A Dissertation Submitted in Partial Fulfillment of the
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Supervisory Committee

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Abstract

The manner in which public servants are held to account and the purposes of accountability at the bureaucratic level is a relatively unexplored field. This dissertation is comprised of three separate studies investigating hierarchical accountability, the accounting officer system in Canada, and accountability among public servants. Together, they address critical questions: i) how can existing theory on accountability be reconciled with hierarchy and the delegation of authority; ii) the principles and practices of the accounting officer system; and iii) internal public service accountability mechanisms. This dissertation explores whether we can develop — and implement — a systematic approach to empirically investigating how accountability is practiced, as a means of advancing our theoretical and practical understanding of accountability. The three studies draw on evidence collected over a four-year period, including interviews with public servants conducted in Australia, Canada, and the Netherlands. Some of the key theoretical perspectives evaluated include an adapted version of Aucoin and Heintzman's (2000) framework on accountability and performance management and, Bovens, Schillemans and 't Hart's (2008) practices and purposes of accountability framework. The conclusions of the dissertation are threefold: first, that while overall the normative purposes of accountability as described in the frameworks (democratic control, assurance, learning and results) are, to a substantial degree, observed in practice, there are nonetheless some serious deficiencies in our understanding of the purposes of accountability; second, there is considerable variation in practices from jurisdiction to jurisdiction and, within each specific jurisdiction, specific practices are shaped to a considerable degree by the institutionalized context in which these practices are carried out; and third, an empirical approach to studying accountability practices offers a promising way to address the lack of empirical knowledge, and a way to bolster both our theoretical and practical understanding of actual accountability practices.

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Dedication

In memory of the late Peter Aucoin, the finest of friends, mentors and colleagues.

INTRODUCTION

The research at the heart of this dissertation rests on a fundamental principle: those actors to whom authority is delegated should be held to account for how that authority is subsequently exercised. This principle holds regardless of whether the actors are individuals or organizations. Indeed, many would argue that robust accountability is central to achieving good governance (Aucoin and Jarvis, 2005).

This dissertation is comprised of three separate but interrelated studies that have been previously published:

- Jarvis, Mark D. (2014). Hierarchy. *The Oxford Handbook of Public Accountability*. Mark Bovens, Thomas Schillemans, and Robert E. Goodin (Eds.). New York, NY: Oxford University Press, 405–420;
- Jarvis, Mark D. (2009). The adoption of the accounting officer system in Canada: Changing relationships? *Canadian Public Administration*, 52, 525–547; and
- Jarvis, Mark D. (2014). The Black Box of Bureaucracy: Interrogating Accountability in the Public Service. *Australian Journal of Public Administration*, V73 (4), 450–466.

By respectively examining the delegation of authority and corresponding hierarchical accountability arrangements, the relationships at the heart of the accounting officer system, and how internal public service¹ accountability is actually practiced, each of these individual studies contribute to our understanding of how different actors who exercise authority are held to account for how that authority is subsequently exercised. While some would suggest that accountability and the apparatus that goes with it — most notably hierarchy — is basically dead (see for example Savoie 2008), I hope to prove that this view is misplaced, if not mistaken.

The Accountability Puzzle

Corresponding chains of delegated authority and accountability are a central feature of contemporary democratic government (Strøm, 2000; Jarvis, 2013). Across both parliamentary and pres-

¹ Generally this dissertation refers to public servants and the public service; however, Chapters 1 and 3 at times refer to civil servants and the civil service, as per the language used in the original publications. The use of the terms should be considered interchangeable.

idential systems, public governance and administration relies on delegation and accountability. While the design and nature of delegation practices and systems may differ across and within jurisdictions, both parliamentary and presidential systems are based on a shared assumption: that government business is most efficiently and effectively conducted when authority is delegated to specific actors or groups of actors to carry out aspects of the governance and administration of public affairs. This often occurs as a matter of practicality, given the expanded role of the state (Jarvis, 2014, p. 407). In the legislative and executive branches of government, representatives who are directly elected exercise public authority — the power of the state — on behalf of citizens, rather than in their own right. These elected representatives also delegate authority, which creates additional hierarchical relationships and a chain of delegation running from voters² down to those public servants who support the development, and carry out the implementation of, public policy (Jarvis, 2014, p. 407). Given the way that public authority is conferred from a superior authority to a designated individual or body in these systems, accountability is critical to ensuring that authority is exercised in a suitable manner, defined differently by different actors involved in the democratic system (e.g., just, equitable, prudent, efficient).

To be clear, this dissertation is not about horizontal accountability (accountability between peers) per se, though it does arise at times in the empirical study of individual public servants. Further, this dissertation does not attempt to examine whether accountability arrangements are effective in the sense that they generate some sort of desired outcome (e.g., fewer cases of fraud). Lastly, while the accountability of street-level bureaucrats is raised in considering hierarchy as a mechanism of accountability in Chapter 1, the accountability of street-level bureaucrats, functional authorities, or arm's length or independent agencies are not considered in the empirical study presented in Chapter 3.

Research Need

Notwithstanding periods of contraction — including the cuts resulting from the 2012 budget — the actual number of public servants in the Public Service of Canada has grown tremendously in recent decades, expanding both the size and scope of the administrative state in Canada and its discretion (Dwivedi and Gow, 1999). While policy decisions are, and continue to be, the purview

² It is of course worth noting that voters are a diffuse group, with competing interests, values and preferences.

of elected officials (Mulgan, 2000), this does not mean that public servants are powerless. Far from it. Despite their relative invisibility, public servants can and do wield “a significant impact” on the development and implementation of policy, and thus, their behaviors and decisions have important implications for the lives of Canadian citizens (Howard, 2001).

The influence of public servants flows from two roles. The first is the role of the public service as a provider of public policy advice. While much has been made of the end of the mythical “monopoly” public servants may have at one time enjoyed over policy advice (Savoie, 2003; Rhodes and Weller, 2005), few would suggest their influence has been completely extinguished. Bolstered by technical, non-partisan expertise, institutional knowledge and continuity, public servants still provide input into the policy making process, alongside other sources of advice, such as pollsters, think tanks, lobbyists, advocacy groups, academic experts, direct engagement with citizens, and increased partisan policy capacity in expanded ministers’ offices and, in particular, prime ministers’ offices (Savoie, 2003; 2009; Good, 2007).

The second is the role of the public service in implementing public policy. While policy-making remains the purview of elected officials, the implementation of those decisions is traditionally seen as the responsibility of the public service, whether or not any resulting services or programs are actually delivered by the public service or another organization. Pressman and Wildavsky (1973) describe policy implementation in terms of a long chain of decision making and inter-organizational collaboration where many actors along the way can disrupt policy makers’ intentions, willfully or not. Authority is delegated to make a range of consequential decisions, especially when decisions are intentionally kept at arm’s length from partisan political interests.

Notwithstanding variable levels of trust in the objectives and/or perceived biases of the public service, governments devolve policy implementation responsibilities as a means of improving the performance and responsiveness of government operations (Aucoin, 1990, p. 1995). This was a particular emphasis of the New Public Management³. There is, of course, an expansive literature on policy implementation (see Lindquist and Wanna 2015 for a survey of the field; Hill and Hupe 2009; Mazmanian and Sabatier 1983), one of the foundational strands of the larger public

³ The New Public Management refers to public administration reform approaches developed in the 1980s that emanated from two interwoven central tenets: the primacy of political representatives (who make and set policy) over public servants (who implement those decisions); and an to policy implementation that departs from traditional bureaucratic practices and standards, embracing private sector managerial principles (Aucoin 1995). This foundation has spawned broader reforms prescriptions. While the influence of NPM has been relatively broad, actual implementation has varied.

policy literature. Despite the attention given to this topic, implementation has often been considered non-controversial, only gaining the attention of the minister if, and when, problems occurred (Sabatier 1991; Campbell and Wilson 1995; Howard 2005). This is changing, especially with the emergence of new approaches like Deliverology (Barber, Kihn and Moffit, 2011) that emphasize increased attention on, and accountability for, implementation issues. Even newer approaches to service delivery (e.g., commissioning; public service mutuals⁴) that have grown out of a dissatisfaction with public services and effectively privatize service delivery, are still highly influenced by the public servants responsible for their implementation (Jarvis, 2016).

The result is a large number of individual public servants who occupy roles in which they exercise significant discretion over a broad range of decisions and manage significant public resources, even if their roles are often evolving or somewhat murky. These individuals are a cornerstone in the operation of democratic government. Often the decisions and actions of these actors condition later decisions by political elites. It is important that these individuals within the public service face a level of accountability commensurate to the level of authority that they exercise. As one scholar has put it, this internal accountability is “the sine qua non for the other, external forms of public accountability” (Bovens, 2005, p. 187). Yet, notwithstanding the significant role that these individuals play, and the importance that they are held to account, these individuals largely constitute a “black box” of accountability. Our knowledge of how, and for what, these individuals are accountable is largely theoretical and incomplete. In the Canadian context, there has been no effort to systematically and empirically examine how individual public servants, particularly below the level of deputy ministers, are actually held to account (Jarvis and Thomas, 2015, p. 450).

While accountability has attracted considerable attention, especially in the past two decades, most research has focused on the political level, and, in the Canadian context, especially the functioning of responsible government. Where attention has been paid to the accountability in the context of the public service, it has concentrated almost exclusively on deputy ministers, specific work arrangements (e.g., the complexities of accountability for horizontal initiatives and digital governance), the use of specific instruments (e.g., performance reporting), or as a limited aspect of a discussion of broader management reform (Aucoin, 1995; Aucoin and Jarvis, 2004;

⁴ Public service mutuals are organisations that leave the public sector but continue to deliver public services. See <https://www.gov.uk/government/get-involved/take-part/start-a-public-service-mutual>

Aucoin and Jarvis, 2005; Bakvis and Juillet, 2004; Hood, 1991; Good, 2003; McDavid, 2005; Osborne and Gaebler, 1992; Pollitt, 2000). Several studies also enumerate and explore the influence of shifting governance realities on public management, including accountability (Aucoin, 2006a; OECD, 2005).

While the existing literature in the field of public accountability has established a strong theoretical basis for understanding accountability, broadly it suffers from a lack of empirical research (Bovens, Schillemans, and 't Hart, 2008; Jarvis and Thomas, 2012). Although some preliminary research has been done that compares hierarchical accountability practices, greater empirical knowledge is required on how hierarchical accountability mechanisms converge and diverge in practice and design across jurisdictions. This will require iterative research that builds knowledge over time, combining quantitative and qualitative approaches.

Research Question

This dissertation is essentially a triptych that explains hierarchy (theory), the accounting officer system (an example) and the black box (the puzzle). Taken together, they culminate in a path towards building a theoretically sound empirical understanding of how accountability is actually practiced — and the consequences of that practice. The three studies advance our understanding of accountability, and, perhaps more significantly, our understanding of how to study accountability.

The three studies presented in this dissertation answer the central research question of this body of work: can we develop — and implement — an approach to systematically and empirically understanding how accountability is practiced, as a means of advancing our understanding of the concept and the practice of accountability?

This research question gives rise to a series of sub-questions explored by each article in greater depth. These more specific questions range from the theoretical (e.g., What is the key distinction that sets hierarchical accountability apart from other mechanisms of accountability? How does the practice of internal public service accountability mechanisms ‘fit’ with existing theoretical perspectives on the stated purposes of accountability?) to the more conceptual (e.g., Do all of the superior–subordinate relationships along the democratic chain qualify as hierarchical mechanisms of accountability? What is the nature of particular accountability relationships?) to more practical questions (e.g., How do particular accountability reforms spread into

other respective departments? Are individual executive, managerial, supervisory and working-level public servants actually held to account for their day-to-day work? And if so, how?).

The research presented in this dissertation attempts to address these questions. To this end, the three interrelated studies present:

- a critical examination of hierarchical accountability;
- a consideration of the adoption of the accounting officer system in Canada and the implications it has for the accountability relationships at the heart of this system; and,
- an empirical examination of how, and for what, individual executive, managerial, supervisory and working-level public servants are held to account in the context of their day-to-day work.

The three studies answer the central research question by:

- developing a theoretical understanding of the centrality of hierarchical accountability and the legitimacy that hierarchy affords superiors to hold subordinates to account — to scrutinize, pass judgment and levy sanctions or rewards — based on the direct authority a superior holds over subordinate actors;
- illustrating the types of considerations that a mechanistic understanding of accountability highlights by examining the the adoption of the accounting officer system in Canada;
- refining and operationalizing a systematic approach to empirically investigating the practice of accountability; and,
- presenting key empirical findings on how, and for what, individual executive, managerial, supervisory and working-level public servants are held to account.

Conceptual Framework

Conceptualizing Accountability

The term accountability is often used colloquially — including in academic work — especially as it has become increasingly seen as an important virtue in the public, private and social spheres. This has conflated our understanding of accountability with other related but distinct concepts such as transparency, responsibility, trustworthiness, honesty and responsiveness (see Behn, 2001; Mulgan, 2003; Mulgan, 2000; Schmitter, 2004; Huse, 2005; Bovens, 2007; Jarvis and Thomas, 2009; Phillip, 2009). This confusion has been exacerbated by the degree to which

governments have introduced a range of new, so-called ‘accountability’ measures. These measures have addressed or introduced new governance and organizational arrangements in both political and administrative spheres, as well as new policy instruments and program delivery methods. What these measures have in common is that they often have little to do with accountability, instead functioning as a means to appear responsive to emergent or past scandals or crises.⁵ However well-intentioned, the cumulative effect has been a broadening and dilution of what we understand accountability to mean.

Two distinct, but complementary, problems exist with the literature. First, a considerable body of theoretical and applied literature has been published that does not adopt an explicit conceptualization of accountability (Heikkila and Isett, 2007; Winfield, 2006; Dunn and Legge Jr., 2001). Second, other researchers have explicitly advocated for a more comprehensive definition of accountability. This has resulted in diverse efforts to explore and explicate various types of accountability, including: professional, individualistic internal, stakeholder, and legal/judicial accountability (Mulgan, 2000; Mulgan, 2003; Bovens, 2007). Both the general treatment of accountability and the embracing of more expansive definitions of accountability have led to more and less explicit competing conceptualizations of what actually constitutes accountability.

Although several scholars have sought to clarify the meaning of accountability, it remains a contested concept. Bovens (2010, p. 948) argues that “in order to make progress in accountability studies, we should: (1) distinguish between accountability as a virtue and as a mechanism; (2) develop parsimonious frameworks for the study of each concept; and (3) engage in comparative and cumulative empirical research – but separately for each concept.”

Accountability as a Mechanism

In contrast to the more general and broad treatments of accountability, Bovens (2010, p. 948) argues that a more clear distinction between accountability as a mechanism and accountability as a virtue “could help solve at least some of the conceptual confusion, and may provide some foundation for comparative and cumulative analysis.” While there is of course room for different

⁵ For example, the Harper minority government’s first legislative action, on winning the 2006 general election in the wake of the sponsorship scandal, was to introduce the Federal Accountability Act. While the Act provided for the introduction of the accounting officer accountability system in the Canadian context, in reality, the Act introduced a much broader set of reforms and restrictions, such as: expanding the scope of access to information legislation; introducing new conflict of interest measures; creating a number of new officers of Parliament; adding new restrictions on lobbying and electoral financing; establishing new audit requirements; and creating an office for the prosecution of offences that fall under federal legislation.

ways to view accountability it is also important to build at least a basic level of coherence in ensuring that those who study accountability are talking about the same phenomenon.

As a virtue, accountability is generally used to convey a set of normative standards that individual public officials or organizations are expected to meet, and can be judged as having — or not having — met. Used in this manner, accountability is often referenced as an adjective (i.e., accountable) used to describe public actors either positively (e.g., ‘an accountable leader’; ‘accountable service delivery’) or negatively (e.g., ‘unaccountable bureaucrats’) or just to express a desire for what is seen a virtuous quality (e.g., ‘we want more accountable government!’). Accountability thought of as a virtue has strong positive connotations as a desirable quality (Dubnick, 2007), “a rhetorical tool to convey an image of good governance” (Bovens, 2005, p. 184). Bovens (2010) argues that conceptualizing accountability as a virtue generally leads to studies that focus on “normative issues, on the standards for, and the assessment of, the actual and active behaviour of public agents” (see for example: Considine, 2002; Klingner et al., 2001; Koppell, 2005; O’Connell, 2005; Wang, 2002).

In contrast, accountability conceptualized as a mechanism focuses on a more narrow definition, centered on the relationships and institutional arrangements that allow an actor or organization to be held to account in some fashion, whether by an individual or an institution (Day and Klein, 1987, p. 5; Romzek and Dubnick, 1998, p. 6; Lerner and Tetlock, 1999, p. 255; McCandless 2001, p. 22; Pollit, 2003, p. 89; Mulgan, 2003; Aucoin and Jarvis, 2005). Accountability in this context is defined as an institutional arrangement, whether formal or informal in nature, whereby those who exercise delegated public authority are obliged to render accounts to another (usually superior) actor or body, that is capable of interrogating and scrutinizing the account provided. This actor or body is also empowered to impose rewards or sanctions, as well as corrective action, based on their assessment of the account(s) proffered as they deem required (Aucoin and Jarvis, 2005, p. 7)⁶. Defining accountability in this way emphasizes the relational

⁶ It is worth noting the distinction between answerability and accountability here. The distinction hangs on the ability of those serving the role of scrutinizer to sanction, reward or remediate, as deemed appropriate, those who are providing an account. Answerability is said to imply a duty to provide information and/or factual explanation without defending or attempting to justify government decisions or behaviours including policy, programs and/or administration, per se (Aucoin and Jarvis 2005). This is most commonly invoked in Westminster systems when describing the duty of public servants to appear before parliamentary committees to answer in support of their respective minister’s accountabilities to Parliament. The distinction between answerability and accountability has also been invoked in attempts to clarify and demarcate the accountabilities of deputy ministers, especially in relation to the recent adoption of the accounting officer reform, as is discussed in Chapter 2.

nature of accountability between an accountable actor and the individual or body to which they are accountable, whether this is an individual or organization.

This research attempts to meet these challenges. It adopts a narrow definition of accountability as a mechanism. In addition, it advances an empirical framework for investigating the practice of accountability. It applies that framework in a comparative study that is a first step toward building a cumulative empirical understanding of how, and for what, working, managerial and executive level public servants are held to account.

An Empirical Framework

Working from an understanding of accountability as a mechanism, it is possible to develop an empirical framework that facilitates systematic investigation and understanding of the practice of accountability, by operationalizing the different “purposes” of accountability in a way that is empirically meaningful. The empirical framework this research advances draws on Aucoin and Heintzman’s (2000) touchstone *dialectics of accountability* and Bovens, Schillemans, and ’t Hart’s (2008) subsequent framework for empirically studying accountability.

Aucoin and Heintzman (2000, p. 45) focused on “the inherent tensions that exist between the several purposes of accountability.” In doing so, they note that the practice of accountability in the contemporary public-service organization serves three central purposes: control, assurance and continuous improvement. Bovens, Schillemans, and ’t Hart (2008, p. 226), drawing on Aucoin and Heintzman’s work, also define and operationalize their framework based on three different purposes of accountability: democratic control; preventing and uncovering abuses of public authority; and learning to enhance governmental effectiveness. Although there is some overlap in the factors driving the importance of each purpose of accountability between the two approaches, the commonalities between the frameworks outweigh their distinctions. In developing an empirical evaluative framework and methodological approach to study accountability, Bovens, Schillemans, and ’t Hart’s (2008) push their framework further than previous works. They do so by developing specific indicators and research questions that can be applied as the basis of a more systematic, empirical approach to study accountability.

Bovens, Schillemans, and ’t Hart’s (2008) framework is by no means the only available alternative for empirically investigating the practice and effects of accountability. For example, Page (2004) and Considine (2002) each developed comprehensive approaches to empirically ex-

aming accountability. Each conceptualizes either a series of types of accountability, based upon which assessment criteria are developed. However, Bovens, Schillemans, and 't Hart's framework is particularly attractive for at least three reasons.

First, it is based on a narrow conceptualization of accountability. As discussed earlier, a narrow definition reduces conceptual ambiguity and leads to greater analytical specificity. Second, the Bovens, Schillemans, and 't Hart's (2008) framework is attractive given its general applicability to a wide range of specific contexts. While in their paper Bovens, Schillemans, and 't Hart (2008) applied their framework to the use of agency boards as an accountability mechanism, it is easily adapted and applied to examine other accountability mechanisms, such as the accountability of individual public servants. Finally, their framework exceeds other models in operationalizing the purposes of accountability. This includes having developed formalized evaluation questions, with distinct sets of indicators and a central evaluative criterion that address a number of the essential elements of accountability: the provision of information or rendering of accounts; the scrutiny and debate surrounding those accounts; and the nature of the sanctions or effects that the accountability mechanism under investigation engenders. This allows for a detailed consideration of the primary questions of accountability: *Who is accountable? For what? To Whom? And How?*

The research presented in this dissertation adapted Bovens, Schillemans and 't Hart's framework in two ways, with a view to making the framework more relevant to the accountability of public servants (as opposed to other actors). First, the purpose of constitutional control was modified to focus on assurance more broadly, including adherence to the rules and regulations, norms and values associated with administration rather than solely constitutional laws. Second, a fourth purpose of accountability — results — was added to capture trends in accountability reforms that focus on “results” or performance-based accountability — perhaps the most common focus of accountability expansion in recent years (Aucoin, 2006a).

The result is an empirical framework that reflects the theoretical understanding of accountability presented in the second chapter of this dissertation. It incorporates many of the considerations raised by exploring the accounting officer as a particular mechanism of accountability. The framework can be applied in other contexts or used to replicate an investigation of the same accountability relationships over time to build knowledge. The adapted framework focuses on four purposes of accountability:

- Democratic control — Accountability both controls and legitimizes government actions by linking them to a ‘democratic chain of delegation’.
- Assurance — Accountability protects against the tendency toward power concentration and abuse of powers in the executive branch.
- Learning — Accountability provides public office-holders and agencies with feedback-based inducements to increase their effectiveness and efficiency.
- Results — Accountability focuses on ensuring that public resources are utilized to secure desired public policy outcomes.

For each purpose there are central evaluation questions and indicators, as described in the third chapter of this dissertation.

The result is a framework that is suitable for investigating the hierarchical accountability relationships that are central to how individual working, managerial and executive level public servants are held to account. In theory, those at the top of the hierarchical “chain of command” delegate authority to those subordinate to them while at the same time holding these subordinate actors to account for their decisions, behavior and performance in exercising this delegated authority. These superior-subordinate relationships cascade down the chain all the way from citizens, as the ultimate superiors at the top, to “street-level” bureaucrats who are responsible for implementing public policies and programs (Jarvis, 2014, p. 407). In this way — at least theoretically — hierarchy establishes the democratic current that runs throughout contemporary systems of public governance and administration, linking the various actors, organizations, and institutions that make up the core features of democratic systems of governance (Strøm, 2000). Through the electoral process, citizens are able to ensure democratic control over the various actors who play a role in the institutions of representative democratic governance (Jarvis, 2014, p. 407).

Beyond competing conceptions of accountability, and common methodological challenges of empirical research such as operationalizing complex concepts, there are number of more specific potential limitations with this research. Even in narrowing the breadth of study by focusing on particular actors or accountability mechanisms, experiences and practices within, and across, jurisdictions can vary greatly. This fact introduces important tradeoffs. While qualitative research, like that undertaken in this dissertation, can allow detailed, in-depth studies of particular accountability practices, it limits the generalizability of potential studies to similar contexts and circumstances. At the same time, studies focused on broad sampling strategies risk not being able to achieve the necessary depth to fully understand the practice of accountability. While both ap-

proaches limit the ability to draw definitive inferences and carry a risk to the validity of any interpretations that are drawn, a balance between the two can yield relevant insights. These challenges are revisited in the conclusion.

The Original Studies

Hierarchy

The first study included in this dissertation provides critical review that illustrates that much of the literature addressing hierarchical accountability leaves some fundamental conceptual questions unanswered. This chapter furthers our understanding of hierarchical accountability by reviewing the fundamental nature of hierarchical accountability, its treatment in the literature, some specific institutional arrangements of this mechanism and to assess its strengths and weaknesses.

The importance of hierarchical accountability is clear: in contemporary systems of governance, citizens do not govern directly. Instead, they rely on elected representatives to exercise power on their behalf. In turn, these elected representatives further delegate authority to appointed officials who help governments develop and implement public policy. Hierarchical accountability — the direct superior–subordinate relationships in which the former delegates authority directly to the latter and then seeks to hold them to account for the exercise of that delegated authority — instills the opportunity for those who delegate authority, starting with citizens, to maintain democratic control down the chain of command. Relationships along the chain can be both intra- and inter-organizational, and operate at political and bureaucratic levels. Without an effective system of accountability, those to whom authority is delegated would be able to exercise power without regard to the wishes of the democratic sovereigns: citizens. The chapter seeks to drill down from broader theoretical perspectives on accountability to a conceptualization of accountability that can be applied in analysis.

The essential feature of hierarchical accountability is the delegation of authority from superior to subordinate and commensurate accountability from subordinate to superior. While hierarchy is not a unique feature of public bureaucracies, contemporary systems of democratic governance and administration rely extensively on delegation. Although specific delegation practices differ across, and within, a parliamentary or presidential system, the result is a central chain run-

ning from citizens to elected and appointed officials to those public servants who support public policy development and implementation. In this way, hierarchy crystalizes responsibility on a single accountable individual or organization for the performance of a task or tasks. The legitimacy to hold to another actor to account — to scrutinize, pass judgment and levy sanctions or rewards — derives from the direct authority a superior holds over a subordinate actor. Given the number of different hierarchical relationships that exist within democratic governments, it is no surprise there is a range of variations of this accountability mechanism in practice.

As the “theory” portion of this dissertation, this chapter establishes a conceptual framework of hierarchical accountability as an ideal type. This ideal type is explored further by examining the accounting officer system as a particular example of hierarchical accountability and the empirical investigation of how, and for what, individual public servants are held to account. The empirical findings reinforce the centrality of hierarchy in how individual public servants are held to account and paramount importance of the superior-subordinate relationship is to that exercise.

The Adoption of the Accounting Officer System in Canada: Changing relationships?

This article explores the impact of the accounting officer system on four key accountability relationships: the deputy ministers’ relationships with Parliament, with departmental public servants, and with ministers, as well as the relationship between ministers and Parliament.

The adoption of the accounting officer regime was a significant reform to how public service accountability was practiced in the context of Parliament. Strong voices have articulated divergent views of the significance of implementing the accounting officer system. Some have argued that public servants were already being held directly to account, as exemplified in a series of high-profile cases where parliamentary committees increasingly admonished public servants for their alleged personal roles in particular scandals of the day, and that formal adoption of this regime merely brought doctrine in line with practice (Aucoin and Jarvis, 2005; Aucoin, Smith, and Dinsdale, 2004; Franks, 2007; Sutherland, 1991).

The chapter argues that, as an example/case study of hierarchical accountability as a mechanism, the accounting officer reform would improve accountability by clarifying who is accountable for what. At the same time, it also argued that this reform is neither a panacea for “fixing” accountability nor would it radically transform the core relationships of Canadian democratic governance and public administration. The chapter recognizes that accountability is constrained

by a number of contextual and institutional norms, systems, challenges and limitations and cannot be understood in isolation. To understand what shapes accountability as praxis, it must be analytically situated within its specific and highly institutionalized context. This is a key finding that is supported by the empirical findings presented in the following chapter. By locating the accounting officer system in its broader institutional context, we can better understand the factors that may influence its implementation and what the likely ramifications of its enactment will, or will not, be.

For this specific reform, the institutional context includes formal touchstones such as legislation, procedures and guidelines, including amendments to the Financial Administration Act, the public account committee's protocol, and the mechanics of deputy minister appointments. It also includes more diffuse but nonetheless powerful institutional norms, practices and values, such as the interplay between the high degree of centralization of some aspects of Canadian governing and the responsiveness of Canadian deputy ministers, the values and realities that shift the balance between the dialectics of accountability, and the orientation and (in) effectiveness of Canadian parliamentary committees.

While the study raises a number of important considerations for understanding how accountability is practiced that extend beyond the accounting officer regime, it also recognizes the need for robust empirical research examining the practice of accountability as means of testing the conclusions that the research drew (2009, p. 543-4) — an issue I return to in the Conclusion. In weaving together the formal and informal institutional realities that have, and will continue to, shape the evolution of this mechanism of accountability, the chapter makes clear the highly contested nature of accountability and thus the fundamental importance of illuminating the broader institutional context within which the individual accountability inherent in the accounting officer regime is being enacted.

The Black Box of Bureaucracy: Interrogating Accountability in the Public Service

Bolstering accountability among public servants has been at the center of public governance reform efforts for well beyond the past decade. As noted earlier, a critical gap has been the lack of empirical understanding of accountability practices, especially below the deputy minister level. This chapter presents initial findings from a larger research study aimed at addressing this gap. The chapter seeks to understand both how, and for what, individual executive, managerial and

working-level public servants are held to account, comparing Canada, Australia and the Netherlands.

Why is this puzzle important? To put it another way, why should we care about the accountability of public servants? This article argues that the accountability of public servants is, in both principle and practice, central to achieving good governance, which requires that those whom exercise the privilege of delegated authority be accountable for their actions and decisions to ensure that authority is discharged in a manner that is just, equitable, prudent, etc.

The chapter provides an operational definition of the relevant concepts, before establishing an empirical framework for examining the practice of accountability based on the existing literature. Subsequently, it presents preliminary findings from interviews conducted in Canada, Australia and the Netherlands about how accountability practices align with our theoretical understanding of accountability. As noted earlier, the research tests an adapted version of Aucoin and Heintzman's (2000) and Bovens, Schillemans and 't Hart's (2008) respective frameworks on the purposes of accountability.

The broader study from which these findings are drawn employs multiple lines of inquiry and evidence, including primary and secondary document review, a series of four domestic case studies, and two more limited international comparative case studies. While case studies have clear limits, they also serve as a valuable methodological tool that enables the comparison of particular instances of broader practice or phenomena, including across jurisdictions (Yin, 1980, p. 2009). The four domestic cases studies are organized so as to compare accountability across departments based on two key differentiating characteristics: the relative balance of emphasis in the department's work on policy versus implementation; and, whether a department has been required to publicly address a perceived accountability scandal. Through this comparison it will be possible to identify and analyze divergences and convergences in practice and design, and establish strong grounds for drawing conclusions. Each of the two comparative cases was undertaken as a single, broader case developed through a combination of primary and secondary document review and interviews completed with current practitioners. As such they do not look to draw comparisons within each comparative country.

An obvious question is why compare Canada, Australia and the Netherlands? Those familiar with Canadian public administration literature will not be surprised by the comparison to Australia. Along with New Zealand and the United Kingdom, Australia has long-served as a standard point of comparison. Our shared history has ensured a sizeable degree of consistency between

the democratic-administrative institutions of the four countries, while permitting enough elasticity to accommodate individual experimentation, adaptation and differentiation. While Canada and Australia do not share the close lineage with the Netherlands that they do with each other, the Netherlands nevertheless fits in the sense that it contributes to a comparison based on there being enough similarity between the three to not be ‘too’ disparate, but at the same time reflecting enough differences to make for interesting comparisons. The relevant points of similarity between the three countries emerge from three primary point of confluence: each is a constitutional monarchy; each is a parliamentary democracy that rests on the principle of responsible government; and each relies on a non-partisan, professional civil service at the heart of its administration.

The key characteristic differentiating Canada and Australia, on one hand, and the Netherlands, on the other, is the nature of the countries’ political culture. According to Lijphart’s (1984; 2012) landmark study and subsequent updates, both Canada and Australia can be understood as majoritarian states⁷. Majoritarian states are characterized by their concentrating of “political power in the hands of a bare majority – and often merely a plurality... the majoritarian model of democracy is exclusive, competitive, and adversarial” (Lijphart 2012, 2). In contrast, the Netherlands can be understood as a consensual democracy, which Lijphart (2012, 2) associates with “inclusiveness, bargaining, and compromise”; consensual democracies are said to attempt to “share, disperse, and limit power in a variety of ways”. It would be reasonable to expect that within a majoritarian state the broader cultural context will increase the emphasis placed on democratic control. In winner take all political cultures, politics becomes higher stakes, with greater need to not prevent vulnerabilities, creating an incentive for stronger emphasis on keeping those to whom authority is delegated within the executive aligned with the Minister and the government as a whole.

A second point of distinction is appearances before parliamentary committees. In Canada and Australia public servants regularly appear on behalf of ministers before parliamentary committees. While at times they do so alongside a departmental minister, senior civil servants also regularly appear on their own and even, occasionally, in their own right, as is the case with accounting officers in Canada (see Jarvis 2009). The Australian Senate estimates hearings are notorious

⁷ It is the characteristic associated with Lijphart’s first dimension (e.g., concentration of executive power; executive dominance over legislatures) that are most relevant to this study.

for the detailed and effective grilling that public servants face. In contrast, in the Netherlands the appearances of civil servants before Parliament is much more limited. Civil servants only appear with, and in support of, their Ministers, never appearing before committees on their own.

A third point of distinction, although one that distinguishes Australia from Canada and the Netherlands, is the differences across the three countries in the influence of the New Public Management. The New Public Management, and especially the managerialism strands of the New Public Management, place particular emphasis on the measurement and achievement of results. While all three countries are considered to have been influenced by the New Public Management, Australia is considered to have been more of a leader in the adoption of reforms associated with the New Public Management than either Canada or the Netherlands (see Pollitt and Bouckaert 2011, for example, for a discussion of implementation of NPM reforms).

The results of this research suggest that there is evidence that all four normative ‘purposes’ of accountability examined — democratic control, assurance, learning and results — are reflected to varying degrees in the practice of holding individual public servants at the working, managerial and executive levels accountable in Canada, Australia and the Netherlands. This does result in tension between the various purposes of accountability as drawn from the literature, most significantly between results and learning, although there is also some tension in how results and assurance are weighed in assessing performance.

To the degree that each of the four purposes can be thought of as heuristic device that allow us to consider how the practice of accountability meets or diverges from the characteristics associated with each normative purpose, the findings also illustrate that the practice of accountability is left wanting in at least some respect with regards to each of these purposes. The limits of accountability can be seen in the lack of efficacy of sanctions and rewards for generating democratic control or assurance and in the degree that accountability for results is reduced to a somewhat superficial assessment of ‘results’ and highly subjective judgments. Perhaps the most acute shortcoming, in all jurisdictions, is with respect to accountability for the purpose of learning, in the limits to how much and what is (and is not learnt through accountability practices). When probed about what is learnt, participants often identified the learning that does occur as transactional and instrumental (e.g., better writing skills for briefing material; how to navigate the system to move files up the hierarchy more efficiently). While learning is not limited to accountability, it is much less common to hear mention of more advanced skills often described as wanting

(e.g., improving analysis; how to more effectively engage stakeholders) in the context of accountability.

While it is not clear that this amounts to a failure of accountability on the whole, it does let us identify particular practical problems. The clearest of these problems is the failure of those to whom accounts are due to adequately fulfill their responsibilities for holding individuals to account, especially in terms of fully scrutinizing and enacting credible consequences for poor performers. To the degree that we can identify limits and/or gaps in accountability practices — and in particular with holding people to account — it provides an opportunity to improve the practice of accountability. *Indeed, not a single participant reported that they are held to account for how they fulfill their duties in holding their subordinates to account.*

The findings also suggest there is room for advancement in our theoretical understandings of the purposes of accountability. While the four purposes examined here — democratic control, assurance, learning and results — are a sub-set of a larger number of purposes that could be considered, even within these there is room for some evolution in our thinking. Accountability practices are dynamic and further evolution is inevitable.

Finally, this research suggests that there is considerable convergence both within and across jurisdictions in the practice of hierarchical accountability among public servants. Ongoing, informal feedback that most often occurs behind the closed doors of a superior's office as well as annual or semi-annual formal performance reviews constitute the primary mechanisms of accountability among the hierarchical relationships between working, managerial and executive-level public servants in Canada, Australia and the Netherlands. This is not to say there has been no evolution within the various forms of hierarchical accountability. For example, the findings document the changing nature of reporting and investigations. Superiors are less dependent on self-reporting by subordinates due to the central role information technology has played in the establishment of various control systems (e.g., document and budget tracking systems, online agendas, computer-use monitoring programs) that also allow for post facto scrutiny of the decisions and behavior of lower level officials.

Outline of This Dissertation

The next three chapters present original research and analysis previously published, as an article or book chapter, as described above. They are followed by a conclusion that identifies and high-

lights the key findings, situating the accountability of individual managerial, supervisory and working-level public servants within a broader perspective. This dissertation offers a significant and relevant contribution, by explaining the findings for both the theory and practice of accountability. The conclusion offers suggestions on how to improve how individual public servants are held to account. Lastly, the conclusion charts a course for future research.

CHAPTER 1: HIERARCHY⁸

Abstract and Keywords

The fundamental feature of hierarchical accountability is the delegation of authority from superior to subordinate and commensurate accountability from subordinate to superior. While hierarchy is not a unique feature of public bureaucracies, contemporary systems of democratic governance and administration rely extensively on delegation. Although specific delegation practices differ across, and within, parliamentary or presidential systems, the result is a central chain running from citizens to elected and appointed officials to those civil servants who support public policy development and implementation. In this way, hierarchy crystalizes responsibility on a single accountable individual or organization for the performance of a task or tasks. The legitimacy to hold to account — to scrutinize, pass judgment and levy sanctions or rewards — derives from the direct authority a superior holds over subordinate actors. Given the number of different hierarchical relationships that exist within democratic governments, it is no surprise there is a range of variations of this accountability mechanism. This chapter seeks to further our understanding of hierarchy as a mechanism of accountability, reviewing the fundamental nature of hierarchical accountability, its treatment in the literature, some specific institutional arrangements of this mechanism and to assess its strengths and weaknesses.

Keywords: hierarchy, accountability, delegation, democracy, governance, presidential system, parliamentary system, civil service, elections, performance management

⁸ This chapter originally appeared as Hierarchy in *The Oxford Handbook of Public Accountability*, edited by Mark Bovens, Thomas Schillemans, and Robert E. Goodin published by Oxford University Press: 405–420.
<http://www.oxfordhandbooks.com/view/10.1093/oxfordhb/9780199641253.001.0001/oxfordhb-9780199641253-e-036>

Hierarchical Accountability

Among accountability mechanisms, hierarchy, or more specifically hierarchical accountability, sits at an odd nexus. Despite being the most commonly known and long-standing mechanism of accountability, hierarchical accountability is also commonly criticized as an anachronism; a relic of a bygone era of democratic governance and public administration dominated by command and control approaches.

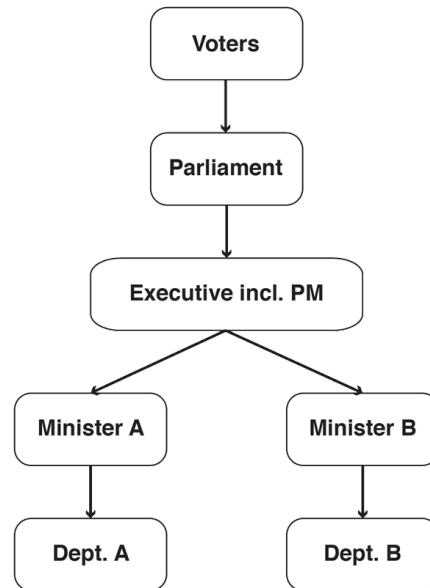
In theory, those at the top of the hierarchical “chain of command” delegate authority to those subordinate to them while at the same time holding these subordinate actors accountable for their decisions, behavior and performance in exercising this delegated authority. These superior–subordinate relationships cascade down the chain all the way from citizens, as the ultimate superiors at the top, to “street-level” bureaucrats who are responsible for implementing public policies and programs. In this way, hierarchy establishes the democratic current that runs throughout contemporary systems of public governance and administration, linking the various actors, organizations, and institutions that make up the core features of democratic systems of governance (Strøm, 2000). Through the electoral process, citizens are thus able to ensure democratic control over the various actors who play a role in the institutions of representative democratic governance. For this reason, many regard hierarchical accountability as the most important mechanism of accountability. For instance, Bovens (2005, p. 190) notes that hierarchy is most often the primary form of accountability in public organizations and underpins most other types of accountability (e.g., political).

The critique of anachronism holds that hierarchical accountability has been outpaced by the speed of reform and broader evolution in the way we govern ourselves, rendered incompatible with the complexity that characterizes contemporary public organizations and the realities of the way advanced democracies are governed (Scott, 2000, p. 42; Considine, 2002). Under the Westminster system, for example, it is said to be unrealistic to expect a minister of a department to know, and be responsible for, all the relationships encompassed within his or her portfolio, let alone anything about the actual operations (Aucoin and Jarvis, 2005; Bovens, 2005). Some critics of hierarchical accountability suggest simply replacing this approach with what they see as more appropriate mechanisms of accountability, while others suggest sharply adapting or supplementing it to cope with changing realities on the ground (see Behn, 2001; Schillemans, 2008).

Democratic Chain of Command

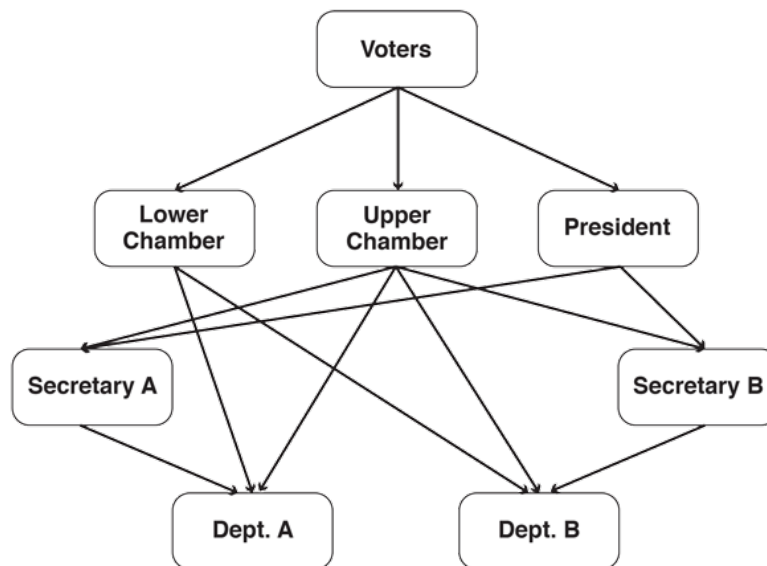
Across both parliamentary and presidential systems, public governance and administration relies on delegation and accountability. While the design and nature of delegation practices and systems may differ across and within jurisdictions, both parliamentary and presidential systems are based on the assumption that government business is most efficiently and effectively conducted when authority is delegated extensively to different actors or groups of actors to carry out aspects of the governance and administration of public affairs. Representatives who are directly elected by citizens exercise public authority in the legislative and executive branches of government — the power of the state — on behalf of citizens, rather than in their own right. In turn, these elected representatives also delegate authority, creating additional hierarchical relationships and a chain of delegation running from voters down to those civil servants who support the development and carry out the implementation of public policy. As depicted in Figure 1, this chain consists, at a minimum, of four relationships in the parliamentary system. Authority is delegated: “1) from voters to elected representatives; 2) from legislators to the executive branch, specifically to the head of government (the prime minister); 3) from the head of government (prime minister) to the heads of different executive departments; and, 4) from the heads of different executive departments to civil servants” (Strøm, 2000, p. 267).

Figure 1 Basic features of hierarchical chain in parliamentary systems



Note: Adapted from Strøm (2000).

Figure 2 Basic features of hierarchical chain in presidential systems



Note: Adapted from Strøm (2000).

A similar depiction can also be used to highlight the basic features of the hierarchical chain for a presidential system (see Figure 2) with voters electing representatives at three different levels who confer authority on subordinate political and departmental actors.

Given the way that public authority is conferred from a superior authority to a designated body or individual in these systems, accountability, so the argument goes, is critical to ensuring that this authority is exercised in what is deemed to be a suitable manner, defined differently by different actors involved in the democratic system. Strøm (2000, p. 267) described this as “a corresponding chain of accountability” that runs in the reverse direction: “An agent is *accountable* to his principal if (1) he is obliged to act on the latter’s behalf, and (2) the latter is empowered to reward or punish him for his performance” [emphasis in the original]. In this way hierarchical accountability — where a superior has delegated authority to a subordinate and is able to hold that actor to account for the use of that authority — is a guard against the abuse of power. Moreover, in this model, a superordinate is accountable for everything done by his subordinates on his authority, which provides a clear solution to the problem, pervasive in complex bureaucracies, of “many hands”. With the exception of citizens at the top of the chain and the very bottom rung of civil servants, everyone else in the core chain of delegation and hierarchical accountability plays the role of both “accountee” and “accountor.” The bottom rungs of the civil service do not play this dual role, because they do not delegate authority to anyone, and thus are not superiors to anyone. Citizens, on the other hand, are the ultimate sovereigns in the democratic process. Only citizens are not accountable to a superior power.

It should be made clear here that the figures used above both oversimplify these respective systems of governance. The reality is that both systems are complex hierarchies,⁹ involving a broader range of actors and institutions — and superior–subordinate relationships — in addition to the central structure of hierarchy depicted. The result is that many, if not most, individuals or organizations are accountable to more than one superior for different authorities they exercise.

⁹ In contrast, in simple hierarchies each subordinate in the superior–subordinate relationship is accountable to only one superior, allowing that each superior may have more than one subordinate, regardless of how many levels there may be in the hierarchy.

Terminological Ambiguity

A review of the literature addressing hierarchical accountability leaves some fundamental conceptual questions unanswered. Do all of the superior-subordinate relationships along the democratic chain qualify as hierarchical mechanisms of accountability? What is the key distinction that sets hierarchical accountability apart from other mechanisms of accountability? The contributors to the literature to date have not been entirely clear.

At least three factors seem to contribute to this ambiguity. First, in part, this confusion is simply a by-product of insufficient terminological care in the literature. This is seen in the use of different but easily conflated terms to refer to different or even the same mechanisms of accountability. For example, Grant and Keohane (2005, p. 36) use the terms “hierarchical accountability” and “supervisory accountability” to distinguish two different mechanisms of accountability.

A second related problem is that different efforts to establish typologies of accountability operate at different levels of analysis. The result is that particular hierarchical accountability relationships or arrangements can be simultaneously classified differently. While sub-classifications are by no means a problem unto themselves — indeed they can be quite helpful — it is essential that the level of classification be explicit to avoid further confusion. The two most prominent examples of this sort of typological distinction are intra- vs. inter-organizational accountability relationships and political vs. bureaucratic/administrative accountability. For example, Bovens (2005, p. 204) differentiates himself from Romzek and Dubnick (1998), Behn (2001), and Pollitt (2003) by emphasizing the intra-organization nature of accountability to superiors for public managers, in contrast to the other authors’ characterization of these relationships as bureaucratic or hierarchical accountability. Hierarchy, as an accountability mechanism, can operate both within and across organizational boundaries as well as political or bureaucratic levels depending on the specific hierarchical relationship and actors who are obliged to provide an account and to whom the account is due. Different authors may have good reasons for drawing the distinctions they have introduced, but the manner in which these distinctions have been drawn often contributes to ambiguity within the literature. At times, this results from not making sufficiently clear the reasoning that underpins these discrepancies or explaining how new typologies relate to existing ones, adding complexity rather than reducing it.

Third, there are also some legitimate debates in the literature as to the defining characteristic that differentiates hierarchical accountability from other accountability mechanisms. For example, Romzek (2000, p. 23-4) only associates a subset of superior–subordinate relationships that entail “close supervision of individuals who have low work autonomy” with the concept of hierarchical accountability (see also Dicke and Ott, 1999, p. 505). This excludes a range of important superior–subordinate relationships.

Seldom, if ever, is delegated power completely unencumbered (Wilson, 1989, p. 149). Rules or laws, in addition to other less formal constraints such as regulations or social norms, often establish boundaries on how delegated authority can or cannot be used. Nevertheless, delegation entails that authority is assigned or conferred, formally or informally, from a superior to a subordinate. The key is that delegation of authority actually allows the subordinate to exercise discretion as to how to use that authority. Romzek provides an excellent example of this in the touchstone examination of accountability in the wake of the Challenger tragedy. In their classic study, Romzek and Dubnick (1987, p. 233) describe how, notwithstanding the intensification of “hierarchical reporting relationships,” managers and supervisors held considerable discretion, not just in determining what information was shared with more senior officials, but also for decision-making. As they describe: “responsibility for specific aspects of the overall program was transferred to supervisors at lower levels in the reporting hierarchy, and the burden for giving the go ahead to launch decision makers shifted from the engineers and experts towards those supervisory personnel” (1987, p. 233).

In those cases where the subordinate has no discretion, the division of labor does not actually entail delegation. There is no discretion in the exercise of authority to be held to account for. Rather, the superior-subordinate relationships Romzek (2000), describes are comprised of the rote assignment of tasks, including the specification of how those tasks are to be performed. Aucoin and Jarvis (2005, p. 34) argue, “where there is no delegation at all, superiors retain full accountability because their subordinates are expected to act only as instructed.”

The Key Distinction: Direct Delegation

This chapter endorses a broad conception of hierarchy as a mechanism of accountability. While it recognizes the value of typologies that seek to further classify sub-types of accountability

mechanisms, it maintains that the fundamental feature that sets hierarchy as a mechanism of accountability apart from other mechanisms transcends these further breakdowns.

Bovens, Goodin, and Schillemans describe in Chapter 1 of this volume a number of key questions useful for understanding — and differentiating — accountability mechanisms that have been central to the accountability literature: *Who is accountable? To what forum are they accountable? For what are they accountable? How?* The fundamental feature of hierarchical accountability mechanisms, as described earlier, is the delegation of authority from superior to subordinate and commensurate accountability from subordinate to superior. In this way, hierarchy crystallizes responsibility on a single accountable individual or actor for the performance of a task or tasks in light of the performance expectations attached to the performance of those tasks.¹⁰ The relationship between the subordinate and the superior — the accountable actor and the forum to whom the account is due — speaks to who is accountable to whom and for what, while allowing for variations in the specific ways that account-giving and scrutiny occur. Most importantly, the superior–subordinate relationship makes the obligation to provide an account clear — the accountability forum to whom the account is due is in a place of direct and immediate authority over the accountable actors for the authority they have conferred upon them.

This distinction speaks to where hierarchy as a mechanism of accountability derives its legitimacy. This clear line of authority and accountability underpins both the obligation to provide an account to the forum and the forum’s authority to scrutinize and question the account, as well as to form a judgment about the actor’s actions, decisions, and/or performance and impose sanctions as he or she sees fit (sanctions being seemingly more common than rewards: see Behn, 2001). That is, the accountability forums associated with hierarchical accountability afford their legitimacy from the direct authority — and power — they hold in the context of an existing superior–subordinate relationship between the two parties. This remains whether that accountability interaction occurs within or across organizational boundaries, or at the political or bureaucratic level. In contrast, accountability forums associated with other types or mechanisms of accountability derive their legitimacy from an array of considerations, such as laws and administrative regulations, professional codes and obligations, or broader social pressures.

¹⁰ Ideally, though likely rarely in practice, this is based on agreed-upon expectations and with commensurate authority and resources to fulfill those obligations. This of course raises critical questions as to who decides whether such authority and resources are adequate to the task assigned.

As Mulgan (2000, p. 559) notes: “this deference to superiors is a familiar feature of accountability within bureaucracies and other hierarchical organizations.” As per Weber’s (1968, p. 957) bureaucratic “ideal-type,” the central characteristics of public bureaucracies include appointed officials charged with carrying out clearly defined responsibilities that accord with their competencies under clear rules in a “monocratically” organized structure, where each level is subject to control by the level above it in a continuous hierarchy. That being said, Weber (1968, p. 957) held that “the principle of hierarchical office authority” is not a unique feature of public bureaucracies, arguing instead that it “is found in all bureaucratic structures: in state and ecclesiastical structures as well as in large party organizations and private enterprises. It does not matter for the character of bureaucracy whether its authority is called ‘private’ or ‘public.’”

While hierarchical accountability may be common to both private and public organizations, precise comparisons of the nature of hierarchy in both are difficult given key differences between the broad categories of organizations. For example, private corporations of a same/similar size as traditional government departments/bureaucracies are rare. Further, accountabilities tend to be less ambiguous in private corporations and other organizations. As Wilson’s (1989, p. 131; 316) classic study *Bureaucracy* notes, it is not just that organizational goals are clearer and easier to measure in the private than in the public sector, though they often are, but also that goals tend to be more singular, whereas in the public sector, even when an actor or organizational unit has measurable, clear objectives, they tend to have to balance a range of contextual goals as well.

Variations on a Mechanism

Central to a mechanistic understanding of accountability are the institutional arrangements through which an individual or organizational unit can hold another to account (see Bovens, 2010). In the case of hierarchy, this encompasses relationships between superior and subordinate actors where an individual in a position of direct and immediate authority delegates authority to another actor, whether formally or informally, and, in turn, holds that actor to account for the exercise of the delegated authority *ex post facto*.

Given the number of different hierarchical accountability relationships that exist within democratic governments, and the differences in the nature of those relationships, it is no surprise that there is a range of variations of this accountability mechanism. Institutional arrangements can, of course, vary by jurisdiction. That said, the basic variants of hierarchical accountability for the

core relationships along the chain of command (as depicted in Figures 25.1 and 2) are similar across jurisdictions. Table 1, below, provides an overview of the more common hierarchical accountability arrangements. Hierarchical accountability mechanisms range from standard periodic elections and more populist recall referenda that allow citizens to dismiss democratically elected representatives whose performance they are dissatisfied with, through to ongoing formal and informal performance feedback given to civil servants by their administrative superiors behind closed doors.

While not all of the forms of hierarchical accountability listed in Table 1 are found in all jurisdictions, empirical research suggests that there is considerable convergence both over time and across jurisdictions in the evolution of at least some hierarchical accountability mechanisms. Hierarchy is perhaps most highly associated with civil service bureaucracies. While there have been limited empirical investigations of the actual practice of hierarchical accountability among civil servants, the research that has been undertaken has pointed to a few core variations of this mechanism. For example, in Kaufman's (1967, p. 198) classic study *The Forest Ranger*, he richly describes the key role mechanisms of hierarchical accountability — extensive reporting to, and inspections by, superiors; informal feedback; and performance reviews and assigned performance ratings — play among a broader range of integrating techniques, in achieving what he describes as “voluntary conformity,” notwithstanding the considerable discretion and autonomy rangers actually held and the highly decentralized organizational nature of the forest rangers program (e.g., the great physical distance between many superiors and subordinates). Similar descriptions run throughout Wilson's (1989) *Bureaucracy*, and the cases examined therein, and are also consistent with Romzek and Dubnick's (1987, p. 233) description of the rise of emphasis on “hierarchical reporting relationships” (although they do not provide the same level of detail).

While these classic studies of hierarchy span the last half-century and are concentrated in the United States, the hierarchical accountability approaches they describe are consistent with findings from more recent research. Jarvis (2012, p. 14) describes how ongoing, informal feedback that most often occurs behind the closed doors of a superior's office alongside annual or semi-annual formal performance reviews comprise the primary mechanisms of accountability among the hierarchical relationships between working, managerial, and executive-level civil servants in Canada, Australia, and the Netherlands. This is not to say there has been no evolution within the various forms of hierarchical accountability. For example, Jarvis (2012, p. 8) also documents the changing nature of reporting and investigations. Superiors are less dependent on self-reporting

by subordinates due to the central role information technology has played in the establishment of various control systems (e.g., document and budget tracking systems, online agendas, computer-use monitoring programs) that also allow for post facto scrutiny of the decisions and behavior of lower-level officials.

Table 1 Variations of hierarchical accountability

Accountable Actors	Hierarchical Accountability Mechanisms
Elected representatives	<ul style="list-style-type: none"> • Elections • Recall referenda
Executive/government (collective accountability)	<ul style="list-style-type: none"> • Votes of confidence in the government • Formal oral questions from the opposition in Parliament put to the government for ministers' response • Scrutiny by parliamentary/congressional committees (including of legislation and/or budgets) • Reviews of the administration of particular statutes by members of legislatures • Annual reports to legislatures on departmental plans and performance prepared by departments and agencies
Heads of executive departments (e.g., ministers) (individual accountability)	<ul style="list-style-type: none"> • Prime minister/president's assessment of the performance and actions of individual ministers/secretaries and appointees • Formal oral questions from the opposition in Parliament regarding ministers' decisions, actions and/or performance • Scrutiny of ministers/secretaries' decisions, actions and/or performance by legislative committees

Top level civil servants	<ul style="list-style-type: none"> • Minister/secretary's assessment of performance and actions <ul style="list-style-type: none"> • Assessment of body or individual responsible for appointment of top civil servants • Formal performance measurement-based appraisals • Scrutiny by other agencies or forums that are sources of directly delegated authority (e.g., financial or staffing authorities delegated directly by statute or some agency or body)
Middle and lower civil service ranks	<ul style="list-style-type: none"> • Internal ongoing formal and informal performance feedback given by their administrative superiors • Formal performance measurement-based appraisals

Further, even where there is convergence in the basic mechanisms of hierarchical accountability, there are often distinctions and nuances in design and implementation across jurisdictions. For example, while all advanced democracies involved some form of elections, the exact nature of elections differs across, and within, parliamentary and presidential systems on key matters like who citizens actually cast votes for and how votes translate into the selection of the representatives who act on their behalf. First-past-the-post electoral systems where citizens vote only for their local constituency representatives, who then in turn collectively select the government, are used in the Westminster parliamentary systems in Britain for elections to the House of Commons and in Canada at both the federal and provincial levels. In contrast, the other Westminster parliamentary systems in Australia (for the Senate) and New Zealand and a number of other non-Westminster parliamentary systems such as the Netherlands, use forms of proportional representation that rely on different approaches to indicating voter preferences for representatives and parties. Only in some presidential systems do citizens directly elect the chief executive, usually

referred to as the president.¹¹ All of these variations have important implications for the hierarchical accountability relationships between citizens and their elected representatives.

Formal performance assessment/management processes focused on individual civil servants are utilized in most jurisdictions. Recent interviews with officials in the Netherlands, Canada, and Australia, suggest that the general approach to performance assessments is consistent across all three countries (Jarvis, 2012, p. 15). It is based on a periodic (rather than episodic) cycle of assessment that begins with setting expected results to be achieved in the coming year and subsequent meetings to determine whether the expected results have been achieved. Performance indicators in all three jurisdictions include a mix of behavioral and programmatic or policy outputs and outcomes. Differences between, and within, the jurisdictions, include: the number of meetings; the nature of performance ratings, whether qualitative (e.g., exceeded expected results) or quantitative (e.g., a numerical scale); whether and how information from the assessments is fed up the hierarchical chain; and, whether annual assessments are tied to financial benefits such as bonuses at the executive levels or pay increments. The interviews also suggest that the Australian approach is considerably more systematic (Jarvis, 2012, p. 15). The style and nature of the content and assessment approach is more consistent within, and across, departments. There is also more emphasis in linking individual performance to unit and departmental level business plans in Australia.

As Wilson (1989, p. 302, 307) illustrates, national hierarchical arrangements can differ in nature across the culture of different countries (e.g., individual vs. organizational focus; formal vs. informal communications; rigid vs. flexible hierarchy). In addition to differences in form, there can also be variations in the substance of what individuals are held to account for via the same or similar mechanisms (for example, see Aucoin and Heintzman, 2000; Bovens, Schillemans, and 't Hart, 2008; and Jarvis, 2009 on the different purposes of accountability). In part these variations are also due to broader issues of institutional design across countries or sub-national jurisdictions.

Another thing that should be noted about the variations of hierarchical accountability is that, overwhelmingly, the specific mechanisms are not exclusive to hierarchy. In actual practice, most of these variations can be, and are, conjoined with other mechanisms or models of accountabil-

¹¹ Even in the United States, citizens do not directly elect the president. Notwithstanding the common perception, in casting their ballots voters are actually electing the members of an Electoral College, who then in turn elect the president.

ity. For example, as discussed, for most civil servants, annual performance agreements are among the most common formal variant of hierarchical accountability. Yet, clearly the system of annual performance agreements and assessments is also an extension or form of performance measurement (see Van de Walle and Cornelissen in this handbook) and administrative accountability.

Strengths and Weaknesses

The principle strength of hierarchy as a mechanism of accountability is the same characteristic that distinguishes it from other mechanisms of accountability: the direct line of delegation and accountability between accountor and accountee. This provides two widely recognized primary benefits: greater clarity and greater sanctioning authority.

While there is some risk of overstating the lucidity of hierarchical accountability relationships, the direct relationship makes clear — at least in theory if not always in practice — who should be accountable (the individual to whom authority was delegated) to whom (the individual or body who delegated the authority) and for what (how that authority was subsequently exercised, including how lower ranks were held to account where further delegation occurred). In this way, hierarchical accountability should allow for the identification of accountability gaps, by tracing where authority is actually transferred, formally or informally, and whether appropriate corresponding reciprocal accountability arrangements are put into place and enacted. Where no accountability arrangements have followed the delegation of authority, or the mechanisms of accountability that have been put into place are not effective, an accountability gap can be said to exist (Bovens, Schillemans, and 't Hart, 2008, p. 229).

In addition to providing clarity, hierarchy, based on direct delegation of authority, grants superiors the legitimacy to scrutinize, question, and pass judgment on the account, and — perhaps most importantly — levy sanctions or grant rewards, as they see fit. Some studies that acknowledge the limits of hierarchy also recognize that the “the relatively ‘weak’ mechanisms” affiliated with horizontal accountability “gain in influence through their connection with hierarchical powers,” while allowing that stronger mechanisms are not necessarily always the most influential (Schillemans, 2008, p. 191). This point is often made in relation to alternative or distributed governance arrangements like arm’s length agencies or networked management approaches. It should be noted though that just because these agencies are at least notionally re-

moved from direct interference in deciding how to accomplish the tasks they are assigned does not mean they are not hierarchically accountable to some forum. Depending on their statutory basis, they are usually accountable to the minister of the portfolio to which they belong or to Parliament via the minister for their use of resources or failure to accomplish their assigned tasks or other matters of maladministration or malfeasance.

Notwithstanding these benefits, it is also the case that hierarchical accountability does suffer some weaknesses. While the range of specific variations discussed above are all of course subject to their own specific fragilities, a number of more general points on the limits of hierarchy can also be made. First, as a point of caution, notwithstanding the simplicity of hierarchical accountability, it does not automatically follow that the actual practice of holding individuals to account is as straightforward. For example, the intervening relationships between those at the upper echelons of the chain of command and those towards the bottom add greater distance and make it particularly difficult to assemble all the necessary information to adequately hold individuals to account (Day and Klein, 1987; Aucoin and Jarvis, 2005; Bovens, 2005).

In addition, it should go without saying that these hierarchical relationships do not occur in isolation. They are “nested” in a wider set of relationships and this affects the content and dynamics of these superior-subordinate relationships and any associated accountability processes. This can, for instance, limit the willingness of superiors to engage in scrutiny and to demand information. These problems are further exacerbated by other behaviors like blame-shifting or avoidance (Hood, 2002). Challenges such as these can limit the capacity of hierarchical accountability arrangements to secure control and address wrongdoing or poor performance (Bovens, 2005, p. 191).

Second, many of the specific variations of hierarchical accountability suffer from a lack of transparency, especially below the level of the minister. This reflects what Bovens (2005, p. 190) refers to as the “one for all” approach to accountability where: “processes of calling to account start at the top. The rank and file do not appear before that external forum but hide behind the broad shoulders of the minister...who, at least in dealings with the outside world, assumes complete responsibility and takes all the blame.” In an era where the demand for transparency seems to be increasingly rising, notwithstanding potential perverse effects (see Grimmelikhuisen, 2012), it seems inconceivable that civil servants can continue to be held to account, nearly exclusively, without public or political scrutiny if accountability is not just to be done, but seen to be done. Indeed, there are signs that this is already breaking down with politicians questioning civil

servants directly in a number of jurisdictions (Barberis, 1998, p. 453; Aucoin and Jarvis, 2005, p. 48; Bovens, 2005, p. 197; Jarvis, 2009, p. 535).

Third, as alluded to earlier, legitimate questions as to the goodness of fit of hierarchical accountability mechanisms do exist. These questions are largely driven from two realities. First, not all bodies are intended to be subject to, or reflective of, direct hierarchical control. Most prominently, much has been written on agencification — the rise of executive agencies, largely in the wake of the New Public Management. These organizational structures have been deliberately established to operate at “arms-length” from direct ministerial or government management or control, creating a gap in accountability for their operation up the chain of command (Aucoin and Bakvis, 1988; Pierre and Peters, 2000). The same holds for partnership arrangements (Howard and Phillips, 2012). Second, most subordinate actors or bodies engage with a range of stakeholders who are not their immediate superiors or principals. Notwithstanding this lack of a clear, direct line that characterizes superior-subordinate relationships, these stakeholders may desire or merit holding public actors to account in their own right through participatory structures and more networked forms of governance (Peters, 2010, p. 211). For example, while citizens sit as sovereigns at the apex of the democratic chain of command, citizens have no direct authority over the street-level bureaucrats they may encounter in accessing public services and may demand more direct means of accountability (Mulgan, 2000, p. 568; 2003; Pollitt, 2003). Further, especially as one moves away from more traditional accountability purposes, such as democratic control or assurance, to other objectives, such as organizational learning, feedback from a broader range of individuals rather than only an immediate superior can be beneficial — or even essential — to improving performance or policy (Aucoin and Heintzman, 2000). Accountability creates feedback information with which public organizations may learn how to improve their conduct.

As Schillemans (2011, p. 388) notes, both the perceived disjuncture between the heightened independence of a range of alternative governance arrangements and the superior–subordinate relationships at the core of hierarchical accountability, as well as the range of actors who crowd the organizational fields of public sector organizations, have given rise to a range of alternative modes of accountability that can be grouped as horizontal forms of accountability. Many of these are discussed in subsequent chapters.

A Research Agenda

The importance of hierarchical accountability is clear: In contemporary systems of governance, citizens do not govern directly. Instead, they rely on elected representatives to exercise power on their behalf. In turn, these elected representatives further delegate authority to appointed officials who help governments develop and implement public policy. Hierarchical accountability — the direct superior-subordinate relationships in which the former delegates authority directly to the latter and then seeks to hold them to account for the exercise of that delegated authority — instills the opportunity for those who delegate authority, starting with citizens, to maintain democratic control down the chain of command. Relationships along the chain can be both intra- and inter-organizational, and operate at political and bureaucratic levels. Without an effective system of accountability those to whom authority is delegated would be able to exercise power without regard to the wishes of the democratic sovereigns: citizens.

That being said, hierarchical accountability is not without its challenges. A failure to address the lack of transparency associated with hierarchical accountability, or the exclusionary nature of focusing solely on direct superiors over other actors — including citizens — will continue to feed the perspective that hierarchy is archaic and outmoded. This will continue to undermine the relative importance that many observers and scholars place on hierarchical accountability. Notwithstanding the privileged position hierarchical accountability has conventionally enjoyed in the literature, a significant research agenda beckons. This is the case primarily for three reasons. First, the rise in emphasis on more networked or distributed governance models in public governance and administration has, naturally, been mirrored by a growing body of literature on newer, more pluralistic accountability relationships that increasingly are viewed as being at the fore of contemporary governance, as well as the dilemmas that they pose. This seems to have led to a diminishing amount of research focused on hierarchical accountability. This shift in focus to more horizontal, mutual, and competitive performance-focused accountability approaches threatens to obscure the continuing evolution of hierarchy as an important mechanism of accountability.

Second, where research has addressed hierarchical accountability it has overwhelmingly focused on either the political level, often considering the ability or effectiveness of Parliament holding governments or their ministers to account, or on very top level civil service officials, focusing on the political–bureaucratic interface. Little research has focused directly on accountabil-

ity in the lower linkages of the hierarchical chain, including internal civil service accountability below the level of top civil service officials. While some tend to be dismissive of the importance of these arrangements, believing that “real power” is concentrated nearly exclusively at upper echelons, others have recognized the importance of the hierarchical accountability interactions that occur within organizations at these lower levels as “the sine qua non for the other, external forms of public accountability” (Bovens, 2005, p. 187). To the degree that some attention has been paid, it has concentrated almost exclusively on specific work arrangements (e.g., the complexities of accountability for horizontal initiatives), or the use of specific instruments (e.g., performance reporting), or as a limited aspect of a discussion of broader management reform. More attention is required here.

Finally, while the literature to date in the field of public accountability has established a strong theoretical basis for understanding accountability, broadly it suffers a dearth of empirical research (Bovens, Schillemans, and 't Hart, 2008; Jarvis and Thomas, 2012). There is a range of descriptive and critical research questions that demand shifting gears. While some preliminary research has been done that compares hierarchical accountability practices in a limited number of jurisdictions, greater empirical knowledge is required about convergence and divergence in the occurrence and operation of hierarchical accountability instruments in different jurisdictions. This will require a large-scale study that combines quantitative and qualitative approaches. Other questions that require answering include:

- Are hierarchical accountability mechanisms effective in holding civil servants and elected officials to account?
- Are there particular contexts under which hierarchy is more and less effective (e.g., purposefully “flat” organizations)?
- Within the context of hierarchical accountability, which types of rewards and punishments provide effective incentives to change behavior and bring about improvement in performance?
- What are the unintended consequences of hierarchical accountability and how might these be addressed (e.g., demoralization, lack of trust)?
- How do internal and external oversight bodies augment and detract from traditional models of hierarchical models of accountability?
- Under what conditions does hierarchy easily adapt to conjoin with other mechanisms of accountability?

The answers to these questions will only be determined through ongoing, robust, comparative empirical examination that relies on varied and innovative research designs and techniques required to gather evidence on how accountability processes serving different purposes actually work in different domains. A small number of studies are now slowly emerging in this tradition across accountability mechanisms (see for example, Schillemans, 2007; Busuioc, 2010; Brandsma, 2010) that can serve as a model for this work.

CHAPTER 2:

THE ADOPTION OF THE ACCOUNTING OFFICER SYSTEM IN CANADA¹²

Abstract

The adoption of the accounting officer regime by the Government of Canada, after decades of debate, remains controversial. This article explores the impact of the accounting officer system on four key accountability relationships: the deputy ministers' relationships with Parliament, with departmental public servants, and with ministers, as well as the relationship between ministers and Parliament. These relationships are central to the accounting officer system and the broader Canadian system of governance. The adoption of the accounting officer regime is a significant reform that will improve accountability by clarifying who is accountable for what; but, this reform is neither a panacea for "fixing" accountability nor will it radically transform the core relationships of Canadian democratic governance and public administration. This article argues that accountability is constrained by a number of contextual and institutional norms, systems, challenges and limitations and cannot be understood in isolation. To understand what shapes accountability as praxis, it must be analytically situated within the specific and highly institutionalized context within which it is being enacted.

The Parliament of Canada officially adopted the accounting officer regime with passage of the Federal Accountability Act (S.C., 2006, c. 9) on 12 December 2006 and the subsequent amendment of Section 16 of the Financial Administration Act (R.S.C., 1985, c. F-11). Designated as accounting officers, deputy ministers¹³ are assigned statutory responsibility for the stewardship of their respective departments. Although the formal adoption of the accounting officer

¹² This chapter originally appeared as The adoption of the accounting officer system in Canada: Changing relationships? In *Canadian Public Administration*, 52: 525–547. <http://onlinelibrary.wiley.com/doi/10.1111/j.1754-7121.2009.00098.x/full>

¹³ The Financial Administration Act also specifies that the positions in agencies, boards and commission equivalent to deputy be designated as accounting officers.

system comes after years of debate as to the utility and appropriateness of the system for Canada, its implementation has continued the controversy. The government and the House of Commons have adopted conflicting views on what, if anything, the new regime means for a deputy minister's personal accountability *before* or *to* Parliament.

Strong voices have articulated divergent views of the significance of implementing the accounting officer system. Some have argued that public servants were already being held directly to account, as exemplified in a series of high-profile cases where parliamentary committees have increasingly admonished public servants for their alleged personal roles in particular scandals of the day, and formal adoption merely brings doctrine in line with practice (Aucoin and Jarvis, 2005; Aucoin, Smith, and Dinsdale, 2004; Franks, 2007; Sutherland, 1991). At the same time, C.E.S. Franks (2007) is hopeful that formal adoption will mark a shift towards improving executive government accountability for both officials and ministers by aligning accountabilities commensurate with responsibilities. Others, who argue that this reform undermines the doctrine of ministerial responsibility by transforming the accountability relationships encompassed therein, continue their objection to the regime (Ardell et al., 2006; Mitchell, 1997). Finally, and perhaps most significantly, the Harper government's position, reversing what the prime minister argued before the 2006 election, reiterates what can be termed the traditional understanding: that formal adoption adds no new responsibilities and no change to the existing accountability relationships — essentially suggesting that nothing has changed, despite the new legislation and amendments to existing legislation (Franks, 2007).¹⁴

The fundamental disagreement as to what the new regime actually means is seen most clearly in the conflict between the government's *Accounting Officers: Guidance on Roles, Responsibilities and Appearances before Parliamentary Committees* (Canada, Privy Council Office 2007) and the standing committee on public accounts' *Protocol for the Appearance of Accounting Officers as Witnesses before the Standing Committee on Public Accounts* (Canada, Parliament, House of Commons, Standing Committee on Public Accounts, 2007; Franks, 2007). Moving this debate forward requires focusing on the concrete changes, as articulated in the public account committee's protocol and the Financial Accountability Act (FAA) amendments and considering them within their highly institutionalized contexts. This article assesses the likely impact of the

¹⁴ This is, of course, save the associated mechanism for disputes between a minister and her or his accounting officer, which, while discussed later, is not the focus of this article.

accounting officer regime on four key accountability relationships that are potentially affected by the adoption of this system: the deputy ministers' relationships with Parliament, with departmental public servants, and with ministers, as well as the relationship between ministers and Parliament. The article concludes that while the adoption and enactment of the accounting officer regime in the Canadian context is an important reform likely to help improve accountability by providing greater clarity as to who is accountable for what, it is neither a panacea for "fixing" accountability nor is it likely to result in a radical transformation of the core relationships of democratic governance and public administration in Canada. Although the nature of the effect is not absolute (DiMaggio and Powell, 1991; March and Olsen, 1984; Moe, 1987), formal and informal institutions will shape the practice of the accounting officer regime and constrain the behaviour of accounting officers and other associated actors.

The role of deputy ministers

The role of deputy ministers in the Canadian system is complicated by multiple accountabilities. A deputy minister, even before the enactment of the accounting officer system, was commonly understood to be subordinate and accountable to five superiors: her or his departmental minister, the prime minister, the clerk of the Privy Council, the Treasury Board, and the Public Service Commission (Aucoin and Jarvis, 2005). This list makes clear the fundamental position of the deputy as the key link in the political-bureaucratic interface in the executive branch of government (Campbell and Wilson, 1995). Deputy ministers primarily support the fulfilment of the minister's collective and individual responsibilities and accountabilities through sound advice on policy development and implementation; effective management and organizational leadership of their respective department; and carrying out other statutory authorities that have been delegated to the deputy minister or other subordinate departmental officials by the minister or directly via legislation (Canada, Privy Council Office, 2003; Plumptre, 1987). The various sources of the statutory and delegated authority underpinning the fulfilment of these roles are summarized in Table 2. Numerous students of public administration in Canada have suggested that little has changed in the core role and responsibilities of deputy ministers over time but allow that a number of factors that influence how they meet those responsibilities have significantly changed (see Bourgault, 2003, 2006; Plumptre, 1987).

Table 2 Sources of Authority for Deputy Ministers and Departmental Officials

Source of authority	Nature of assigned authority
Departmental acts	<p>Assigns the minister the powers, duties and functions relating to the substantive focus of the department</p> <p>Assigns the management and direction of the department</p> <p>Creates the Office of Deputy Minister</p>
Interpretation Act (R.S.C. 1985, c. I-21)	Provides legislative authority for the minister to delegate administrative, legislative or judicial duties to the deputy minister
Financial Administration Act (R.S.C. 1985, c. F-11)	<p>Assigns deputy ministers directly specific responsibilities for prudent management including:</p> <ul style="list-style-type: none"> • the preparation of the Estimates; ensuring allotments are not exceeded through internal control and audit • establishing procedures and maintaining records respecting financial commitments • providing the required certification to authorize payments • maintaining records relating to and complying with Treasury Board regulations governing the custody and control of public property
Public Service Employment Act (S.C. 2003, c. 22, ss. 12, 13), Treasury Board and the Public Service Commission	Assigns authority and responsibilities directly to the deputy minister for human resources management including appointment, personnel management and employer/employee relations
Access to Information Act (R.S.C. 1985, c. A-1) and the Privacy Act (R.S.C. 1985, c. P-21)	Assigns deputy ministers directly specific responsibilities and authorities with respect to the man-

Source of authority	Nature of assigned authority
	agement of government information
Access to Information Act (R.S.C. 1985, c. A-1) and the Privacy Act (R.S.C. 1985, c. P-21)	Delegates powers to deputy ministers for the implementation of provisions of the Official Languages Act and the Charter of Rights and Freedoms with respect to the provision of public services and the use of languages in the workplace
Other	Some deputy ministers and officials in specific departments are assigned additional statutory authorities that pertain to the substantive focus of those departments (e.g., immigration and customs officials)

Adapted from Hurley, 2006.

The accounting officer concept

The accounting officer role has evolved from its origins in the U.K.'s 1860s financial administration reforms, although the role was not formally titled as the "accounting officer" until 1872 (Franks 1997). At its core, the accounting officer system is a particular mechanism of accountability that denotes personal accountability for specified administrative responsibilities (which have varied over time and by jurisdiction) usually assigned to the non-partisan public servant head of a government department or agency. In the U.K., "[t]he appointment as Accounting Officer reflects the fact that he or she has personal responsibility for the overall organisation, management and staffing of the body, and for its procedures in financial and other matters" (United Kingdom, HM Treasury, 2004, p. 8). The accounting officer's specific responsibilities are set out in the U.K. Treasury document *Managing Public Money* and include the responsibility to personally sign key financial documents such as the resource accounts (as per the original 1866 legislation) and the annual departmental report (United Kingdom, HM Treasury, 2007). In addition to Canada, Ireland, South Africa and India have also adopted the accounting officer regime.

The Canadian reform

The amendment to Section 16.4 (1) of the Financial Administration Act defines (and specifies) accounting officers, sets out the matters for which they are accountable, and legally obligates the accounting officer to appear before the appropriate committee(s) and answer any question regarding the fulfilment of these duties. The FAA lists four specific areas for which accounting officers are accountable:

- “measures taken to organize the resources of the department to deliver departmental programs in compliance with government policies and procedures”;
- “measures taken to maintain effective systems of internal control in the department”;
- “signing of the accounts that are required to be kept for the preparation of the Public Accounts pursuant to Section 64”;
- ‘performance of other specific duties assigned to him or her by or under this or any other act in relation to the administration of the department.’

While accounting officers in Canada, the U.K. and Ireland are responsible for ensuring effective systems of control and personally signing the departmental accounts, there are noteworthy differences in their additional responsibilities (see Canada, Privy Council Office, 2007; Republic of Ireland, Department of Finance, Working Group on the Accountability of Secretaries General and Accounting Officers, 2002; United Kingdom, HM Treasury, 2007), potentially yielding differentiated results.

While the additional responsibilities of the Canadian accounting officer are more disparate in scope, they are predominantly constrained to exclusively assigned areas of statutory authorities (e.g., access to information). In comparison, the Irish and British systems encompass a much broader scope of responsibility for making certain that their respective department or agency meets more ethereal standards in the areas of governance and decision-making and regularity and propriety in departmental financial management (e.g., giving timely, transparent and realistic accounts of its business, underpinning public confidence), including the contentious and subjective standard of “value for money” (Republic of Ireland, Department of Finance, Working Group on the Accountability of Secretaries General and Accounting Officers, 2002; United Kingdom, HM Treasury, 2007).

As Franks (2008) notes, neither the accountability nor responsibilities of U.K. accounting officers is established by statute or royal prerogative; they have evolved through practice as matters of parliamentary practice and convention. Ireland relies on a mixture of statute and convention to assign the responsibilities of the accounting officer. Canada, in comparison, has taken a differentiated approach, formalizing the responsibilities of accounting officers in statute and including already statutorily defined responsibilities.

The public accounts committee (PAC) protocol and the government's *Accounting Officers: Guidance on Roles, Responsibilities and Appearances before Parliamentary Committees* agree that the amendments to the FAA have not added new statutory authorities or responsibilities to accounting officers or any other public servants. What has changed in the Canadian system is the nature of deputy ministers' accountability in the specified areas as accounting officers. Although this is a vital point of contention between the PAC protocol and government guidance, the PAC position makes clear that accounting officers are personally accountable for their obligations set forth in Section 16.4 (1-3) of the Financial Administration Act. In contrast, the government guidance attempts to limit the personal accountability of accounting officers by suggesting that "[m]inisters, and they alone, are accountable to Parliament for all actions of the executive including management. Although the accounting officer is legally obliged to appear, he or she appears in support of the Minister's accountability" (Canada, Privy Council Office, 2007, p. 2).

This distinction speaks directly to the ongoing debate as to the utility and appropriateness of the accounting officer system: whether or not the personal accountability of accounting officers diminishes the accountability of ministers. It is important to note that the PAC protocol states explicitly that "the accounting officer approach does not diminish the responsibility or accountability of Ministers to Parliament" (Canada, Parliament, House of Commons, Standing Committee on Public Accounts, 2007, p. 1). This position is reinforced by the FAA's explicit statement that the specified accountabilities are set out within the "framework of the appropriate minister's responsibilities and his or her accountability to Parliament" (Section 16.4 [1]). The PAC protocol bases its interpretation of the implications of accounting officers' personal accountability on the U.K. experience and the Privy Council Office's 2003 Guidance for Deputy Ministers. The 2003 guidance, as quoted by the PAC protocol, stipulates that while ministers have overarching responsibility for the administration of their respective departments, they "may provide general direction in areas where the accounting officers possess statutory authority, but cannot provide

direction on specific activities in these areas’’ (Canada, Parliament, House of Commons, Standing Committee on Public Accounts, 2007, p. 7).

To some degree, this dispute should now be resolved. The PAC protocol was concurred by the House of Commons on 15 May 2007, and these guidelines are now binding: witnesses appearing as accounting officers are required to comply with them. The government, as the executive, clearly lacks jurisdictional authority to dictate how Parliament will enact a parliamentary statute (Canada, Parliament, House of Commons, Standing Committee on Public Accounts, 2007; Franks, 2007). Notwithstanding the clarity in the PAC position and the legitimacy of their jurisdictional authority, this debate will continue to have effects in shaping the accounting officer system going forward.

Changing relationships?

If the adoption of the accounting officer system in accordance with the PAC protocol is a consequential change in the system, then one must consider how this change will influence a number of direct relationships: between the deputy minister and Parliament, predominantly through the committees before which he or she will appear; the departmental public-service officials that he or she manages; and the minister he or she serves. Additionally, deputies are indirectly implicated in their respective minister’s relationship with Parliament.

Deputy minister to Parliament: personally accountable to or before?

The relationship between the deputy minister and Parliament is the one that changes most formally with the adoption of the accounting officer regime. The revised provisions of the FAA and the PAC protocol establish this relationship as one based on personal accountability. This appears to be a considerable departure from a relationship based solely on answerability where deputies appear on behalf of ministers, as had been the case until now, notwithstanding that deputies have long held directly delegated and statutory authorities in their own right.

As argued by Peter Aucoin and Mark D. Jarvis, accountability requires that those who exercise public authority be subject to scrutiny and evaluation by a superior public official or public body. Accountability imposes obligations: those who exercise public authority must render accounts to superiors, and superiors must extract and scrutinize accounts and pass judgment on

them. When this assessment is negative, superiors take corrective action or apply sanctions, as they deem required (2005, p. 7).¹⁵

While the adoption of the PAC protocol marks a significant pronouncement — making clear that deputy ministers are personally accountable for the specified matters for which they have authority and responsibility — the protocol also makes clear that the accounting officers are accountable before, not to, Parliament:

Accounting officers are not accountable to the Public Accounts Committee . . . The direct accountability of accounting officers lies within government, in their accountability to their Ministers, to the Prime Minister through the Clerk of the Privy Council, to the Public Service Commission and the Treasury Board . . . That accounting officers are accountable before the Public Accounts Committee does not mean that the Committee can reward, punish, or instruct them. The Committee cannot do this, any more than can any other parliamentary committee. The power to reward, punish, and instruct accounting officers resides within the executive, as it does for all public servants (2007, p. 8, emphasis in the original).

The sentiment of the protocol is correct in that committees are not able to directly sanction (in the sense of disciplinary action) or instruct the conduct of accounting officers who appear before them. This limitation is an important protection of the non-partisan, independent nature of the public service.

While the public accounts committee adopted the language “accountability before” directly from the Federal Accountability Act, the committee’s attempt to differentiate accountability before from accountability to based on the inability of committees to fire or instruct deputy ministers ignores the fact “that neither the House nor any of its committees has the power to dismiss or discipline ministers or to direct individual ministers to take executive action. And yet ministers are deemed responsible and accountable to the House and its committees” (Aucoin and Jarvis, 2005, p. 55, emphasis added) (save passing legislation that requires such action).

Further, the PAC protocol notes that committees do retain the ability to formally call public attention — through committee proceedings and reports — to instances when they feel accounting officers have failed to fulfil the responsibilities for which they are personally accountable. In

¹⁵ This definition is consistent with other “narrow” definitions in the literature. See, for example, Richard Mulgan 2000, 2003 and Mark Bovens 2007.

other words, the PAC protocol establishes that committees do have the ability and intention of censuring accounting officers where appropriate. The explicit hope of the PAC protocol is that the threat of negative public judgment and the associated professional consequences will compel accounting officers to ensure that they fulfill their obligations: “One of the main forces in all aspects of accountability and responsibility in the Canadian system of responsible parliamentary government is the deterrent force of bad publicity. Accounting officers should act, and ensure those under them act, at all times in a manner that will bear the closest public scrutiny” (2007, p. 8).

While time is required to see how effective a preventative measure the threat of public reprimand will be, the professional consequences of negative publicity resulting from public admonishment should not be understated. No deputy wishes to appear negatively in the news, let alone with committee reports pointing the finger at him or her for an inability to ensure an error-free department (regardless of the fact that error-free administration is unattainable).

The PAC protocol even goes so far as to recognize and accept that accounting officers will need to defend their actions in response to committee questioning: “Because accounting officers appear before the Public Accounts Committee in their own right they are entitled to offer the information necessary to defend their actions, as long as providing such information does not come into conflict with the principle of confidentiality of advice provided to Ministers and other constraints on the disclosure of information” (2007, p. 10).

So, the PAC protocol paints a picture of the practice of the accounting officer system that is largely consistent with the definition provided by Aucoin and Jarvis (2005):

- accounting officers will appear at committees to render accounts for their own actions in relation to obligations for which they are personally accountable;
- committee members will extract these accounts through appropriate questions and scrutinize these accounts;
- committees will pass judgments on those accounts; and, as appropriate
- committees will sanction accounting officers, through negative judgment and admonishment, via committee proceedings and reports (committees may also seek or demand corrective action although they cannot direct it).

Yet, the Federal Accountability Act and the PAC protocol do not recognize that accounting officers are accountable to Parliament for authorities that are explicitly legislated directly to

them. Again, while it is appropriate that parliamentarians cannot discipline or direct accounting officers, the attempt to distinguish accountability before from accountability to blurs the accounting officer's personal accountability and complicates the accountability relationship between accounting officers and Parliament.

Comparatively, the U.K. has abandoned the distinction between accountability before and to:

“The role of the Accounting Officer...provides for accountability to Parliament for every aspect of the Accounting Officer's responsibilities. The principle of clear Parliamentary accountability is not in question” (United Kingdom, HM Treasury, 2005, p. 5, 17, emphasis added; see also Franks, 2008; Glicksman, 2007).

This reflects the absence of a debate over the personal accountability of the accounting officer in the U.K. and Ireland that exists in Canada. The U.K. Treasury states clearly that “the [accounting officer] is fully and personally accountable for all of the department's operations” (United Kingdom, HM Treasury, 2002, p. 2). Further, a comprehensive independent review of the audit and accountability function of the U.K. central government, chaired by Lord Sharman and resulting in *Holding to Account*, noted that “the traditional Accounting Officer model provides a powerful focus for accountability for public money in central government...In addition, the personal nature of an Accounting Officer's accountability for public money — a unique situation for civil servants in being accountable in their own right, rather than as representatives of ministers — was also seen as helping to produce the necessary incentives to ensure that departments conducted themselves with due regard to propriety, regularity and value for money (United Kingdom, HM Treasury, *Review of Audit and Accountability for Central Government*, 2001, p. 20, Section 3.21, emphasis added).”

Similarly, the Irish system recognizes that the accounting officers are accountable in their own right: “In appearing before the PAC the Accounting Officer appears in his/her own right rather than as a representative of the Minister as part of the Minister's constitutional responsibility. The duties of the Accounting Officer are thus outside the normal system of civil service delegation where, in general, civil servants act in the name of the Minister” (Republic of Ireland, Department of Finance, *Working Group on the Accountability of Secretaries General and Accounting Officers*, 2002, Section 3.57, emphasis added).

Considerable objection to the accounting officer regime has also been made on the basis that having deputies questioned in regards to their own personal accountabilities in Parliament risks

undermining the non-partisan nature of the public service (Canada, Privy Council Office, 2003, 2007). This argument ignores two important details. First, it does not acknowledge the questioning of deputy ministers by committees prior to the adoption of the accounting officer regime. Even ardent opponents of the accounting officer regime have recognized that deputy ministers, and other public servants, are now, and have been, held accountable by members of Parliament in committees (see Sutherland, 1991). “MPs ask questions that require [public servants] to defend and justify their decisions and actions” (Aucoin and Jarvis, 2005, p. 48). Whether or not this is appropriate, it is current practice (see also Aucoin, Smith, and Dinsdale, 2004; Franks, 2007), and, as several cases attest, parliamentary sanction has considerable consequence.

Second, while Parliament is an inherently political and partisan environment, not all exchanges therein are partisan in nature or are required to be. Franks (2007) suggests that the U.K. public accounts committee can serve as an example: its witnesses are almost exclusively non-partisan officials; it maintains a discrete focus on the responsibilities and accountabilities of accounting officers; and its chairs take on the responsibility of ensuring questioning does not drift to partisan attack or exchanges or contravene appropriate confidences.

Again, time will be required to determine whether or not implementation of the regime conforms to maintaining a relationship between deputies and Parliament based on mutual respect and recognition of non-partisan boundaries. While Donald Savoie rightly recognizes that “[i]t should be expected that parliamentary committees will have a partisan twist” (2006, p. 277), the PAC protocol’s attention and drafting is an attempt to formalize the practices in a manner that strikes an appropriate balance between thorough questioning and scrutiny and establishing what is and is not appropriate. Franks (2007) and former PAC chair Shawn Murphy (2007) have both been highly critical of the refusal of TBS and PCO to work collaboratively with the PAC in this regard. As Savoie suggests, “Unless efforts are made to have Parliament play its proper role in holding the government to account, it can always be argued that such efforts are not possible because parliamentary committees are overly partisan” (2006, p. 277). It is also the case that relations inside the executive-bureaucratic arena can be equally inspired by partisanship.

Lorne Sossin (2006) and later Savoie (2007) argue that one way to address this is to formally recognize the constitutional independence of the public service, including accounting officers, in law. Sossin’s argument is that by formalizing what has been a matter of convention to date, supported through institutional measures including training programs, written formal guidelines and standards, it is possible to effect a cultural shift that transcends Parliament, the executive and the

public service. While Paul Thomas (2008) makes clear the challenges that such an approach would face, few would argue that struggling with these challenges in an open and transparent manner would not be helpful. Fewer still seem to be content with the status quo. As Thomas proposes, a considerable part of this work might be to develop training programs that better prepare politicians for committee work, including interacting with accounting officers. Part of this task centers on the need to distinguish accountability for the purposes of good governance from accountability for the purposes of partisan politics, an orientation that has seemed to capture the U.K. public accounts committee far more than our own.

Deputy minister and departmental public service officials: Re-focusing internal attention?

How will the recognition of the personal accountability of accounting officers trickle down into their respective departments? Accountabilities coalesce with the deputy, through the departmental hierarchy, who is in turn accountable to the minister and the prime minister. This relationship can be understood via Peter Aucoin and Ralph Heintzman's touchstone dialectics of accountability: "the inherent tensions that exist between the several purposes of accountability" (2000, p. 45). They suggest that the practice of accountability in the contemporary public service organization serves three purposes: control, assurance and continuous improvement.

Accountability for the purposes of controlling the abuse of public authority is especially important in an era of public management that emphasizes increased delegation and discretion, shared and collaborative governance regimes characterized by dispersed responsibility, and preference to program outcomes as well as processual adherence. Accountability for the purposes of assurance recognizes that citizens, legislatures and governments need to be assured that the use of public authority and resources is consistent with the law, public policy and public-service values. Accountability for the purposes of continuous improvement can be understood as engendering organizational learning and improvement of public policy, organization and management (Aucoin and Heintzman 2000). Where control and assurance attempt to ensure errors are not made by mitigating or attempting to mitigate risk, learning recognizes that error-free administration is simply not possible and emphasizes the importance of learning from shortcomings (Aucoin and Heintzman, 2000; Wildavsky, 1979).

An additional dialectic is the tension between compliance and performance. Although Aucoin and Heintzman incorporate both the notion of compliance and performance in assurance, it may be appropriate or even necessary to consider them as competing demands unto themselves. While they will inevitably overlap, as do the other noted purposes of accountability, there are definite distinctions between compliance and performance (i.e., results) as purposes or objectives and in terms of some of the mechanisms in place that serve each. For example, while mechanisms such as internal audits and oversight bodies for procurement, human resources and access-to-information requests are clearly geared towards ensuring compliance, other mechanisms such as performance monitoring, summative evaluation and cost-effectiveness analysis are geared towards the identification, measurement, and eventual attainment of results and program outcomes. Many of the mechanisms for performance measurement and monitoring have complementary elements geared towards assurance and compliance (e.g., summative evaluation and formative evaluation, cost-effectiveness and monthly reviews of committed funds).

The introduction of the accounting officer regime and its formal responsibilities will place considerable emphasis on accountability as assurance. Deputies will want to ensure that their respective departments are beyond reproach. Thus, the deputy's relationship with the department is likely to be increasingly characterized by the maxim "trust, but verify," as Thomas (2007, p. 12) has put it.

An important question is whether increased attention to accountability as assurance will come at the expense of control, learning or performance. It seems obvious that an over-concentration on ensuring compliance may well come at the expense of ensuring desired performance outcomes¹⁶ (just as at other times the pendulum has swung the other way with an overemphasis on outcomes at the expense of process). While Aucoin and Heintzman argue that this need not be the case, others, such as Ian Clark and Harry Swain (2005), suggest that this may already be the case.

On one hand, it is clear that the pendulum can swing too far in a particular direction. The sponsorship scandal exemplifies how the achievement of politically specified ends can be strongly prioritized over control and assurance. Yet, there are institutional realities that inhibit the risk

¹⁶ A noteworthy exception to the potential tension between performance and compliance is the case where compliance considerations include or incorporate the achievement of explicit performance outcomes.

of prioritizing accountability as assurance too forcefully over control, continuous improvement or performance.

First, as Jacques Bourgault rightly points out, it is unlikely that any deputy could or would be willing to walk into a department and demand change that satisfies his or her own or the executive branch's interest: "No one seeks confrontation with his assigned department in order to satisfy the interests of the corporation. The deputy minister must discover, rather, how to give shape in his department" (2006, p. 276-77). Second, deputies, perhaps always and certainly increasingly, make their names and careers through policy outcomes and supporting the corporate agenda (Campbell and Wilson, 1995). This is unlikely to change so long as deputies continue to be appointed and serve at the pleasure of the prime minister (Aucoin, 2006b). It will also prevent deputies from focusing exclusively on administration.

Finally, internal departmental operations and accountability are embedded in a political environment and always subject to external influence. These influences are vast and can be formal or informal, explicit or implicit, and range from electoral and stakeholder interests to media reporting to external audits to world events to the customs and conventions of the Canadian parliamentary system. The key is that they exert influence, often creating tensions that inhibit accountability from shifting too far in the direction of assurance, control, learning or performance.

Deputy minister to minister: undermining the relationship?

Both official documentation and academic literature suggest that the deputy's primary responsibility is to support his or her minister in both the minister's individual and collective responsibilities (Bourgault, 2006; Canada, Privy Council Office, 2003). This can be conceived of as a classic principal-agent relationship. In the principal-agent model, the principal is dependent on the agent to pursue outcomes consistent with the principal's interests (Boston et al., 1996; Moe, 1987). Agency theory recognizes that, notwithstanding the benefits derived from these relationships, the interests of agents can diverge or conflict with the principal's interests (Jensen and Meckling, 1976). This is argued to be exasperated by information asymmetry — conditions¹⁷

¹⁷ The conditions include, for example, principals and agents generally not having access to the same sources of information; the behaviour of agents being at times difficult for the principal to observe; agents' specialized or technical knowledge or skills that the principal may not possess; the principal may not have the time required to fully scrutinize the agent's performance; and it is often unclear exactly how an agent's actions contribute to, or encumber, the outputs and outcomes sought by the principal (Boston et al. 1996; Moe 1987).

that give rise to agents having greater pertinent information than their principals (Boston et al., 1996; Moe, 1987). Although agency theory has been a useful model at times, it has also been the subject of considerable criticism, including the over-assumption of self-interest (see Boston et al., 1996 and Ostrom, 2002 for a discussion).

Further, the risks associated with principal–agent theory are also mitigated via a range of environmental realities, including regulatory, organizational and institutional factors (Boston et al., 1996; Ostrom, 2005). While few principal–agent relationships have a complete convergence of interests, the minister–deputy minister relationship is especially complicated given the deputy minister’s numerous principals arising from disparate areas of responsibility.

As with any working relationship, the effectiveness of the relationship between the deputy and the minister is greatly dependent on the personalities of the two incumbents and on the circumstances at the time (Bourgault, 2006; Plumtre, 1987). Historically, this relationship has been fundamentally based on an understanding of the two very different worlds that ministers and deputy ministers represent (Plumtre, 1987). The Whitehall model is predicated on the assumption that the deputy is able to effectively bridge this chasm in the relationship with the minister through an understanding and respect for the other and the other’s realities (Campbell and Wilson, 1995). Colin Campbell and Graham Wilson’s (1995) examination of the Whitehall model makes clear that while some of these differences are very real, a number of them are not nearly as pronounced as is sometimes stated. In addition, Paul Thomas (2008) has accurately noted that deputies have increasingly developed skills that bridge this divide, allowing them to more effectively engage the political world and Parliament than had previously been the case.

This particular relationship is further complicated by the fact that a minister has limited, if any, say in the appointment of their deputy minister. Indeed, the appointment of the deputy by the prime minister in consultation with the clerk can at times antagonize the ability of the minister and deputy minister to align their interests and actions. As Bourgault sums up, “As a rule, the deputy minister owes his loyalty first to his minister. Where there are conflicts with government priorities, however, the loyalty of the deputy minister will go to the Prime Minister” (2003, p. 15). While Bourgault notes the importance of the prime minister’s role as head of government, others have highlighted the critical importance of the prime minister’s role in deputy minister appointments and performance assessment (Aucoin, 2006b; Aucoin and Jarvis, 2005; Savoie, 1999). The increased authority of the prime minister and clerk, combined with factors including the strengthening of the network of deputies’ peers and various corporate management mecha-

nisms, has strengthened the corporate culture that governs the operations of the executive branch (see Bourgault, 2006 and Savoie, 1999). As Savoie notes,

[D]eputy ministers, in more recent times, rise to the top not so much for their intimate knowledge of a particular department and its policies, but for a general knowledge of how government works, how to deal with a looming political crisis, and for their ability to understand the political process, and a capacity to keep their ministers out of trouble more often than not (2006, p. 277).

In this context, the introduction of the accounting officer regime can be understood as further complicating deputies' priorities. With the entrenchment of clear areas of personal accountability for particular responsibilities, however, it can be argued that a deputy minister "would be in a better position to resist those explicit or implicit 'marching orders,' as a former deputy minister put it, that require them to ignore or overlook their statutory duties, their professional obligations as leaders of the non-partisan public service, or Canadian public service values" (Aucoin, 2006a, p. 11).

Others (Ardell et al., 2006; Mitchell, 1997) have asserted that this undermines the trust that fortifies the relationship between ministers and deputy ministers. Savoie counters by stating that "it is time to put to rest the notion that ministers any longer have any detailed involvement in departmental affairs and management issues. They simply neither have the time nor, often, the statutory authority" (2006, p. 276). It is not clear that one can completely accept Savoie's claim; political interference has occurred in numerous previous cases of maladministration. However, it can be argued that ministers are unlikely to pay much attention to administration on a day-to-day basis in the absence of political interest or until something goes wrong.

Rather, ministers who want to bolster the basis of trust in the relationship with their deputy minister should respect the explicit and exclusive authority granted to the deputy in the areas assigned. Especially, given, as Savoie (2006) points out, that ministers do not possess legitimate authority in these matters. This would eliminate the opportunity for finger-pointing in that the responsibility and accountability for these statutory and delegated authorities rest solely with deputies, unless a minister or one of his or her political staff attempts to inappropriately influence the departmental operations in one or more of these regards. This, as discussed in the following section, may well lead to the exposure of damaging information being provided as part of the accounting officer's testimony.

Given the more limited sphere of the accounting officer's responsibility in Canada and the concentration on matters that are exclusively the purview of the accounting officer, there is less overlap between the minister's and the accounting officer's respective spheres of responsibility than in the U.K. and Ireland. This is reflected in the fact that the Canadian mechanism for dispute resolution is limited to resolving differences in opinions between the minister and the accounting officer with regard to the interpretation of a particular Treasury Board policy, guideline or regulation. In both the U.K. and in Ireland, this mechanism allows for a minister to overrule the accounting officer's objections to a preferred course of action regardless of the grounds, provided that the minister follows the appropriate prescribed procedures (Canada, Parliament, House of Commons, Standing Committee on Public Accounts, 2007; Republic of Ireland, Department of Finance, Working Group on the Accountability of Secretaries General and Accounting Officers, 2002; United Kingdom, HM Treasury, 2007).

Moreover, the suggestion that formally identifying the accounting officers' personal areas of accountability undermines the relationship between a deputy and his or her minister ignores institutional features that mitigate the risk that any deputy minister will act in a wholly self-serving manner. First, these responsibilities or authorities are not new; they were already held by deputies (Canada, Parliament, House of Commons, Standing Committee on Public Accounts, 2007; Canada, Privy Council Office, 2007). Second, parliamentary committees have, as discussed earlier, already scrutinized deputy ministers and at times challenged them to justify their decisions and behaviour. Third, even in cases where the minister feels that he or she cannot trust the deputy to fulfill duties without compromising the minister's reputation, given the information asymmetries inherent in this division of labour, this does not present a new problem. Deputies and ministers have always been able to undertake their duties in a way that either is respectful and collaborative or is not.

Finally, the suggestion that public scrutiny of the fulfillment of the accounting officer's responsibilities empowers a deputy to point fingers at his or her minister ignores the multifaceted nature of the relationship between the two actors. While deputies, like ministers, have a clear interest in avoiding blame, this relationship is mutually dependent and includes multiple lines of mediated interaction, not simply direct interaction between the two. This relationship is part of a broader deliberate political institutional arrangement designed to increase stability. Kenneth Shepsle describes political institutions as "ex ante agreements about a structure of cooperation" that "reduce opportunism and other forms of agency 'slippage' and thereby enhance the pro-

spects of gains through cooperation” (1986, p. 74). The argument that deputies will be primarily concerned with their immediate and instrumental interests also ignores professional norms and standards associated with the deputy minister role. Such indirect and informal entities are powerful and dynamic institutional features in their own right (DiMaggio and Powell, 1991; March and Olsen, 1984; Moe, 1987).

Ministers and Parliament: escaping accountability?

The core of the relationship between ministers and Parliament is one of accountability. Parliament holds ministers to account for the discharge of state authority. A number of prominent commentators have raised concerns that the adoption of the accounting officer system, by formally recognizing that deputy ministers have accountabilities in their own right, would diminish the accountability relationship that Parliament has with ministers (Ardell et al., 2006; see the discussions by Franks, 2007 and Savoie, 2006).

Ministers are accountable to Parliament for the powers Parliament invests in the portfolio they hold, for their own actions, the actions of their political staff, and for the actions of their subordinate departmental officials. As such, ministers have an overarching responsibility for the management and direction of the department. The concern, generally stated, is that establishing the accounting officer’s specified personal responsibilities and accountabilities diminishes full ministerial control and direction of the department, that this system creates competing accountabilities and allows the minister to escape accountability by pointing to her or his deputy. The PAC protocol refutes this interpretation. Recognizing the Financial Administration Act’s explicit statement that the specified accountabilities are set out within the “framework of the appropriate minister’s responsibilities and his or her accountability to Parliament,” the PAC protocol makes clear that it is possible to recognize the limited spheres of personal accountability held by the accounting officer and the minister’s overall responsibility and accountability for the department. As Franks (2007) suggests, one does not “trump” the other. In addition, Aucoin and Jarvis (2005) point out that the minister can be legitimately questioned as to what knowledge he or she had and be held to account for what corrective actions, if any, were undertaken after he or she was made aware of the matter(s) in question. This should include willful neglect.

Recognizing a limited sphere of personal accountability for responsibilities already held by accounting officers does not fundamentally alter the nature of the relationship between ministers

and Parliament. It empowers Parliament neither more nor less to hold a minister accountable. Even prior to the reform, deputies already appeared more regularly than ministers before the House of Commons standing committee on public accounts, the committee that plays the most significant scrutiny role in the parliamentary system. Furthermore, the nature of the minister's accountability to Parliament is partisan. Committee members, while having clearly demonstrated a desire and willingness to lay blame with officials, have not demonstrated a willingness to be satisfied with that alone. Partisan politics demands chipping away, effectively or not, at the government and its ministers. Opposition members, whether in committee proceedings or in the House, have no less incentive to "go after" the government and its ministers.

A more influential change in the relationship between a minister and Parliament is the heightened transparency garnered by pushing the deputies' personal accountabilities into a more public sphere. Deputies were already accountable for the areas specified by the FAA, but the accounting has heretofore occurred in private to ministers, central agencies, the clerk and/or the prime minister. Savoie (2006) suggests that this public questioning and accounting will shed more light on some matters covered by FAA provisions. Ministers will not want to provide ammunition to Parliament to suggest they have unduly interfered in a matter that is the exclusive authority of the deputy. This situation is somewhat provided for via the dispute resolution mechanism included in the accounting officer provisions of the FAA, notwithstanding some limitations of this mechanism in enhancing transparency.¹⁸

Will Parliament be able to effectively utilize information gleaned from the questioning of deputy ministers with regards to their own personal accountabilities to "go after" a minister? Perhaps, but some factors should be considered. The FAA process for mediating disagreements between ministers and deputies focuses on resolving differences in interpretations of Treasury Board policies rather than creating a mechanism that supports the minister in overruling on matters that clearly fall within the authority of deputies. This suggests that any untoward behaviour uncovered through the questioning and accounting of accounting officers that could be seriously damaging to a minister is likely to fall into one of two types of cases: those where the minister

¹⁸ While the mechanism stipulates that the resultant Treasury Board decision is subject to the confidence of the Queen's Privy Council for Canada for the purposes of any Act of Parliament, it must be assumed that if the matter was before Parliament for questioning, the outcome would be known and the positions of both the minister and deputy ministers would be relatively clear.

could be shown to have had knowledge of a problem without making any effort to address it¹⁹ and those where the minister, or the minister's political staff, could be shown to have directly intervened in the accounting officer's exclusive areas of responsibility, notwithstanding their lack of legitimate authority to do so. Neither of these possibilities amounts to a deputy hanging his or her minister out to dry. In each case — at the risk of mixing metaphors — a minister lies in a bed of his or her own making.

Conclusion

The adoption of the accounting officer system is an important reform in Canadian public administration and governing. While hardly a panacea to the range of existent and cogent accountability and administrative concerns, it is a positive development. While a number of significant concerns have been expressed with respect to this accountability mechanism, this article argues that many of those concerns have treated this reform in the abstract. I have attempted to demonstrate that by locating the accounting officer system in its broader institutional context, we can better understand the factors that may influence its implementation and what the likely ramifications of its enactment will, or will not, be.

This understanding includes formal mechanisms such as legislation, procedures and guidelines such as the amendments to the Financial Administration Act, the public account committee's protocol, and the mechanics of deputy minister appointments. It also includes more diffuse but nonetheless powerful institutional norms, practices and values, such as the interplay between the high degree of centralization of some aspects of Canadian governing and the responsiveness of Canadian deputy ministers, the values and realities that shift the balance between the dialectics of account ability, and the orientation and (in)effectiveness of Canadian parliamentary committees. Robust empirical research examining the actual conduct of the accounting officer regime should be undertaken to test these claims.

In weaving together these formal and informal institutional realities that will shape the evolution of this system of accountability, this article has made clear the highly contested nature of

¹⁹ Given that the questioning is to be restricted to areas of exclusive accounting officer authority, a minister's efforts to address the situation should not be to direct a deputy minister or intervene directly. It would be more appropriate for a minister to raise concerns with his or her deputy minister or, in cases where he or she feels the deputy is not adequately addressing the situation, to raise the issue with the prime minister or the clerk.

accountability and thus the fundamental importance of illuminating the broader institutional context within which it is being enacted. As Thomas succinctly remarks,

Institutions, rules and procedures matter because they set parameters for decision-making and embody values which shape, to some not easily specified degree, the behaviour of politicians and public servants. It is not, therefore, a simple case of rules versus values. Indeed one of the key values we expect public servants to uphold and promote is respect for institutions, rules and procedures (2008, p. 15).

I would only add that we equally ought to expect the same from elected representatives in government and in Parliament.

CHAPTER 3:

INTERROGATING ACCOUNTABILITY IN THE PUBLIC SERVICE²⁰

Abstract

Bolstering accountability among civil servants has been at the centre of public governance reform efforts for well beyond the past decade. A critical gap has been the lack of empirical understanding of the actual accountability practices, especially below the deputy minister level. This article presents initial findings from a larger research study comparing Canada, Australia and the Netherlands aimed at addressing this gap. The study seeks to understand both how, and for what, individual executive, managerial and working-level public servants are held to account. The research tests an adapted version of Aucoin and Heintzman's and Bovens, Schillemans and 't Hart's respective frameworks on the purposes of accountability. The results suggest that while there is evidence that all four normative purposes of accountability examined — democratic control, assurance, learning and results — are reflected in the actual practice of accountability, practice is wanting in some respect with regard to each of the four.

Keywords: accountability, public administration, bureaucracy, hierarchy

At the heart of this research there are two core questions that look to problematize the *mechanics* and *purposes* of the accountability of individual public servants in practice.

First, are individual executive, managerial, supervisory and working-level public servants actually held to account for their day-to-day work?, and if so, how are they held to account? Second, how does the practice of internal public service accountability mechanisms 'fit' with exist-

²⁰ This chapter originally appeared as The Black Box of Bureaucracy: Interrogating Accountability in the Public Service in the Australian Journal of Public Administration, V73 (4): 450–466. <http://onlinelibrary.wiley.com/wol1/doi/10.1111/1467-8500.12109/full>

ing theoretical perspectives on the stated purposes of accountability? Although this article touches at times on the first question, it will focus primarily on the second.

As a matter of clarity, in setting out to answer these core questions, it is important to specify what this research is not focused on. It is not focused on the accountability of deputy ministers, street-level bureaucrats or functional authorities.²¹ Nor is this article focused on horizontal accountability (accountability between colleagues or collaborators where neither party is a superior to one another), *per se*, arm's length or independent agencies and attempting to determine whether accountability arrangements are effective in the sense that they generate some sort of desired outcome (e.g., fewer cases of fraud).

Why is this puzzle important? To put it another way, why should we care about the accountability of public servants? This article argues that the accountability of public servants is, in both principle and practice, central to achieving good governance, which requires that those whom exercise the privilege of delegated authority be accountable for their actions and decisions to ensure that authority is discharged in a manner that is just, equitable, prudent, etc.

Corresponding chains of delegated authority and accountability are a central feature of contemporary democratic government (Strøm, 2000; Jarvis, 2014). The result is a large number of individuals who occupy roles in which they exercise significant discretion making a broad range of decisions and managing public resources, even if the exact nature of the role is often in a state of evolution or somewhat murky. These individuals are the central lynchpin in the operation of democratic government. Often the decisions and actions of these actors condition later decisions by political elites. As one scholar has put it, this internal accountability is 'the sine qua non for the other, external forms of public accountability' (Bovens, 2005, p. 187).

Yet notwithstanding the significant role that these individuals play, and the importance that they are held to account, they largely constitute a black box of accountability. Our knowledge and understanding of how and for what these individuals are accountable is limited, largely theoretical and incomplete. This article will discuss preliminary results from research that aims to fill this empirical void.

To this end, this article will provide an operational definition of the relevant concepts before establishing an empirical framework for examining the practice of accountability based on the

²¹ The decision to exclude deputy ministers reflects the fact that in Canada they are technically not part of the public service and are subject to some accountability arrangements that depart from arrangements applicable to the public servants this paper focuses on, including most prominently the Accounting Officer system (see Jarvis 2009).

existing literature. Subsequently, I present preliminary findings from interviews conducted in Canada, Australia and the Netherlands about how accountability practices align with this empirical framework.

Conceptualizing Accountability

Studies of accountability have long suffered from an inability to agree on how accountability is best defined; as a result various studies employ differing conceptualizations, expanding rather than consolidating past research efforts (Bovens, 2010; Jarvis and Thomas, 2012). Instead of reviewing the various conceptual definitions and their distinctions, this study purposefully employs a narrow, mechanistic understanding of accountability. What does it mean to say that something is a mechanism of accountability? Rather than a virtue — a normative standard that individuals or organizations are deemed to have either met or not — Bovens (2010, p. 951) points out that accountability conceptualized as a mechanism focuses on a more narrow definition, centred on the relationships and institutional arrangements through which actors and/or organizations are held accountable by another individual or institutional forum (Day and Klein, 1987, p. 5; Romzek and Dubnick, 1998, p. 6; Lerner and Tetlock, 1999, p. 255; McCandless, 2001, p. 22; Pollit, 2003, p. 89; Mulgan, 2003; Aucoin and Jarvis, 2005). This conceptualizes accountability as an external constraint as opposed to an internal check adopted by a particular individual or entity (see the classic debate between Friedrich, 1940 and Finer, 1941).

Conceptually, this shifts the focus of inquiry to the way in which ‘institutional arrangements operate. And the focus of accountability studies is not whether the agents have acted in an accountable way, but whether they are or can be held accountable *ex post facto* by accountability forums’ (Bovens, 2010, p. 948). Treating accountability as a mechanism allows for developing a picture of who is accountable to whom, for what and how.

Conceived of in this way, accountability is thus defined by a series of relational and procedural stages, whether formal or informal in nature. Those actors who exercise delegated authority are obliged to render accounts to another (usually superior) actor and/or forum to whom an account is due and who is capable of interrogating and scrutinizing the account provided. This actor and/or forum is also empowered to impose rewards or sanctions (including corrective action) based on their assessment of the account(s) submitted (Romzek and Dubnick, 1998; Mulgan,

2000; Aucoin and Jarvis, 2005; Bovens, 2007; Bovens, Schillemans and 't Hart, 2008; Thomas, 2008).

The Purposes of Accountability

The empirical framework²² at the heart of this study draws on two touchstone contributions: Aucoin and Heintzman's (2000) dialectics of accountability and Bovens, Schillemans and 't Hart's (2008) empirical framework. Aucoin and Heintzman (2000, p. 45) drew attention to 'the inherent tensions that exist between the several purposes of accountability'. In doing so, they noted that accountability practices of contemporary public organizations serve three central purposes: *control*, *assurance* and *continuous improvement*. Bovens, Schillemans and 't Hart also define and operationalize their framework based on three accountability purposes — democratic, constitutional and learning — adding evaluative questions and indicators aimed at facilitating the empirical study of accountability.

These two sets of purposes are for the most part consistent, although there is some cross application in the drivers applied to different mechanisms. Further, both frameworks appreciate these differing objectives that can overlap and, at times, impede one another. Bovens, Schillemans and 't Hart's (2008) logic of democratic control and Aucoin and Heintzman's (2000) dialectic of control are centrally concerned with ensuring the primacy of democratically legitimated principals. Accountability for the purposes of controlling the abuse of public authority is particularly important in an era of public management assumed to emphasize: increased delegation and discretion; shared and collaborative governance regimes characterized by dispersed responsibility; and, increased specialization in the conduct of government policy development and implementation, including decisions about retrenchment, devolution or abdication. Furthermore, both sets of authors' respective notions of preventing and uncovering abuses of public authority — Bovens, Schillemans and 't Hart's constitutional accountability and Aucoin and Heintzman's assurance — are concerned with ensuring that elected and appointed public officials' use of public authority and resources is consistent with the law, public policy and public service values. Perhaps the clearest similarity between these frameworks emerges from Bovens, Schillemans and 't

²² For a full discussion of the limits of this model and alternative empirical frameworks as well as the strengths and weaknesses associated with each (see Jarvis and Thomas 2012).

Hart's citation of Aucoin and Heintzman's understanding of one purpose of accountability to be continuous improvement, to 'enhance the learning capacity and effectiveness of the executive branch and its partners in governance' in developing their notion of accountability as a mechanism of learning.

Table 3 presents a version of Bovens, Schillemans and 't Hart's (2008) framework that is adapted in two ways. First, it amends Bovens, Schillemans and 't Hart's (2008) constitutional perspective to capture 'assurance' more broadly. This includes the broader set of rules, regulations, legislation, norms and values associated with administration, rather than limiting it to constitutional laws.²³ Second, it adds a fourth purpose: 'results'. While some might suggest that all purposes of accountability are ultimately aimed at securing results, results as an explicit purpose of accountability recognizes the increased emphasis placed on achieving desired outcomes in the wake of New Public Management (NPM) (see Pollitt, 1990; Barzeley, 1992; Aucoin, 1995), and more recent reforms aimed at results- or performance-based accountability. For example, 'while mechanisms such as internal audits and oversight bodies for procurement, human resources and access-to-information requests are clearly geared towards ensuring compliance, other mechanisms such as performance monitoring, summative evaluation and cost-effectiveness analysis are geared towards the identification, measurement, and eventual attainment of results and program outcomes' (Jarvis, 2009, p. 547). Again, while there may be some overlap between results and other purposes of accountability — learning in particular — this is consistent with the other noted purposes of accountability (Aucoin and Heintzman, 2000).

Methodology

As noted, the preliminary findings presented here are part of a larger study. This study employs multiple lines of inquiry/evidence including primary and secondary document review, domestic case studies, and two more limited international comparative case studies. Cases studies serve as a valuable methodological tool that enables the comparison of particular instances of broader practice or phenomena, including across jurisdictions (Yin, 1981, p. 2009). Furthermore, the value of cases studies is enhanced by the degree to which they can accommodate a range of meth-

²³ Rather than focus on compliance with a limited specified range of rules or other standards of behavior, the point here is to report on what participants actually identified as being held to account for with regards to assurance.

odological inputs, including ‘a full variety of evidence-documents, artifacts, interviews and observations’, including in combination, to develop fine-grained, comprehensive, and empirically-based interpretations and understandings (Yin, 2009: 11; March, Sproull and Tamuz, 1991). The value of using case studies as a means of testing theoretical assumptions is well-established and allows for the comparison of empirical findings against the particular details of theoretical propositions (Yin, 2009). For these reasons, case studies are a useful methodological approach for this study.

Table 3 Purposes of Accountability Empirical Framework

TYPE	DEMOCRATIC	ASSURANCE	LEARNING	RESULTS
CENTRAL IDEA	Accountability controls and legitimizes government actions by linking them to ‘democratic chain of delegation’.	Accountability is essential to withstand the tendency toward power concentration and abuse of powers in the executive branch.	Accountability provides public officeholders and agencies with feedback-based inducements to increase their effectiveness and efficiency.	Accountability concentrates focus on ensuring that public resources are utilized to secure desired public policy outcomes.

<p>CONCRETE EVALUATION QUESTIONS</p>	<p>a. Debate: Are democratically legitimized principals informed about the conduct of executive actors, and the consequences of that conduct?</p> <p>b. Consequences: Do the debates between accountability forums and actors focus on whether the behaviour of the latter accords with the democratically legitimized principals' standards and preferences?</p> <p>c. Effect: Does the accountability arrangement provide sufficiently significant incentives for executive actors to commit themselves to the agenda of their democratically legitimized principals?</p>	<p>a. Debate: Does the accountability forum have enough investigative powers and information-processing capacity to credibly evaluate behaviour, particularly regarding conformity of action with laws, regulations and norms?</p> <p>b. Consequences: Does the accountability forum have incentives to engage executive actors in relevant questioning and debate and is their interaction focused on conformity of actions with laws and norms?</p> <p>c. Effect: Does the accountability forum possess credible sanctions to punish and deter misbehaviour?</p>	<p>a. Debate: Does the accountability arrangement yield actors, clients and key external stakeholders an accurate, timely and clear diagnosis of performance dimensions?</p> <p>b. Consequences: Does the accountability arrangement provide a setting/routine for ongoing, consequential dialogue among executive actors and key stakeholders about performance feedback?</p> <p>c. Effect: Is the accountability forum sufficiently strong to make accountors anticipate, yet sufficiently 'safe' to minimize defensive routines allowing adoption of lessons learned from feedback and dialogue?</p>	<p>a. Debate: Does the accountability arrangement yield actors, clients and key external stakeholders an accurate, timely and clear picture of performance outcomes?</p> <p>b. Consequences: Does the accountability arrangement provide a setting/routine for episodic consequential dialogue between accountors and key stakeholders about performance outcomes?</p> <p>c. Effect: Is attention paid to whether the accountability forum is sufficiently 'safe' to minimize defensive routines and 'gaming' and to whether lessons are learned from feedback and dialogue?</p>
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INDICATORS	<ul style="list-style-type: none"> • Democratic chain of delegation is informed about the conduct • Interaction concentrates on conformity • Ability of democratic chain of delegation to modify the actor's policies and/or incentive structures • Actor acceptance of principal's right to control its policies and performance 	<ul style="list-style-type: none"> • Forum gains insight into whether agent's behaviour is in accordance with laws, regulations and norms • Interaction concentrates on conformity of actions with laws and norms • Forum should be able to exercise credible deterrence vis a` vis the actor • Actor awareness that superiors observe their integrity and check their powers 	<ul style="list-style-type: none"> • Information gathering and provision routines yield accurate, timely and clear diagnosis of performance • Ongoing, substantial performance dialogue with clients and other stakeholders • Sufficiently strong outside actors to make accountors anticipate, yet 'safe' culture of sanctioning to minimize defensive routines • Commitment to dialogue-based focus on continuous improvement of effectiveness and efficiency. 	<ul style="list-style-type: none"> • Information gathering and routines are focused on 'results' achieved, with little or no emphasis on how to improve performance and consequences of executive actors • Episodic outcomes-focused dialogue with clients and other stakeholders • Absence of attention to how to improve effectiveness of programs/policies • Culture of sanctioning inattentive to whether it encourages or inhibits defensive routines or gaming
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Both domestic and international case studies are based upon interviews with key informants. This formal array of multiple lines of inquiry serves as a means of triangulation that strengthens methodological rigor and bolsters validity (Onwuegbuzie and Johnson, 2006; Scriven, 2008). Semi-structured key informant interviews provide a means of empirically investigating the

study's proposed research questions and building the domestic and comparative case studies. The interviews build upon the findings generated from the document review, probing the practice of accountability within the core public administration in Canada relative to its 'official' design. Interviews are well suited to inform qualitative research of complex theoretical phenomena (McCracken 1988). Interviews will also help to address the lack of empirical research conducted to date. Participants were selected to ensure a cross-section of views reflecting the various actors comprising the system of internal public service accountability. This includes those who hold other public servants to account; and public servants who are held to account.

While the primary focus of the larger study is the Canadian experience, the findings presented here are based on 18 initial Canadian interviews completed to date²⁴ and the 41 interviews completed for the international cases.²⁵ The two international comparative cases constitute a comparable case design and a most different systems design (Hague and Harrop, 1987; Lijphart, 1971) based on additional research in Australia and the Netherlands, respectively. Each comparative case was developed as a single, broader case through a combination of primary and secondary document review and interviews completed with current practitioners. As such they do not look to draw comparisons from within each comparative country.

Findings

Democratic Control

²⁴ For each of the four domestic case studies, the researcher will seek to interview 10 to 15 participants drawn from all levels of the departmental hierarchy (i.e., ADMs, DGs, directors, managers and working level public servants) within the study population from traditional line departments (as specified in Schedule I of the Financial Administration Act) excluding individuals who provide: 1) front line service delivery; 2) administrative and clerical support; and, 3) functional support services (e.g., human resources administrators). The domestic case studies will be organized so as to compare accountability across departments based on two key differentiating characteristics: the relative balance of emphasis in the department's work on policy and implementation; and, the degree to which a department has been required to publicly address a perceived accountability scandal. Through this comparison it will be possible to identify and analyze divergences and convergences in practice and design, and establish strong grounds for drawing conclusions.

²⁵ The interviews were conducted face-to-face except in those cases where it was necessary to conduct them via phone. The interviews were semi-structured with open-ended questions and were approximately 35–80 minutes in length. All interviews were electronically recorded and transcribed to capture the specific words of participants, except in one case where permission was not granted to record the interview. Written notes were taken as well in all interviews. Participants were offered a choice of location including the interviewee's office, another suitable meeting room on the premises, or an off-site location (in cases where participants had any privacy concerns).

The first purpose of accountability examined is democratic control. As per the empirical framework, summarized in Table 3, the key question is whether accountability practices allow information to flow up the hierarchical chain via senior unelected officials through to democratically elected principals to monitor, evaluate and induce subordinates' behaviour to accord with own preferences. This is a long-standing concern within democratic accountability and at the core of traditional debates on public administration as to the appropriate role of bureaucracy within democratic government (see for example Lindquist and Rasmussen, 2012). In contemporary writings, it is more closely associated with public choice and principal agent theories.

The findings from the interviews suggest that accountability arrangements place only a moderately strong emphasis on democratic control. Moderately strong because on one hand accountability arrangements (as well as other practices and routines) ensure a great deal of information flows up the hierarchical democratic chain of command to allow principals to hold their immediate subordinates to account for their behaviour, decisions and any consequences. But, on the other hand, the emphasis on conformity with democratic principals' standards and preferences does not appear as strong in either the accountability experiences of subordinates or the stated accountability priorities of superiors as is the emphasis that accountability practices place on assurance, and perhaps even results (both of which are discussed in subsequent sections). This obviously begs the question, why, given the long-standing concern with the principle of democratic control, do accountability practices not place a greater emphasis on democratic control? The interviews suggest that this seems to reflect two interrelated realities on the ground.

First, in all three jurisdictions the primacy of democratic principals and their right to set policies, priorities and direction is a firmly entrenched, widely accepted, norm. This is of course not to say that everyone always agrees with the direction they receive. Nor is it to say that exceptions never occur when individuals act outside the direction they receive, or attempt to do so – they do. But save for instructions that demand doing something illegal or breaches of some kind of formal rule or regulation, participants suggest that it is widely accepted — participants nearly uniformly attesting to holding this belief themselves — that one can inform, warn, challenge only up to a point. That, in traditional vernacular, they can 'speak truth to power' but then it is time to get on with implementing decisions or to move on to a different position or leave the public service if their own views are held strongly enough.

As one participant put it:

‘Yeah, you can have robust argument, but once the minister has made up their mind, then it’s a matter of all hands to the pump to put in place whatever they want and I would have to say that the secretary is very clear on that, at the end of the day you are here to serve the government of the day and if you don’t like that, well, you do have the choice the leave’.

Or, as one Dutch middle manager put it:

‘ . . . in the end it’s the minister who makes the decision, it’s as simple as that. But I think it’s our responsibility to make him realise the effects or the consequences of this decision. And from a [departmental] point of view if I don’t agree, you know, we just tell him and write him and make sure that he knows all the consequences. Yeah, and if he, in all his wisdom decides on a political, whatever, reason, that he wants to do it anyway, yeah, well then it’s not in my hands. But then I’ve done my responsibility of explaining and he knows the consequences . . . ’

To the degree that people do vary from this understanding of their role, and they do allow that personal or professional views often do not align with the minister, they suggest that divergence amounts to a matter of emphasis, where there is room to put more or less weight on particular aspects of the direction they receive, but the ability to diverge from the direction they receive is really only at the margins, which brings us to the second factor.

The interviews suggest another reason for the lesser emphasis on conformity is that despite the degree of responsibility and delegated authority given to these actors, control mechanisms are generally quite effective at checking how much discretion is actually held and how it can be applied (e.g., controls such as spending limits, sign-offs, online agendas and document tracking systems). Technological tools for document tracking are a good example. The purpose of these systems is ostensibly to manage information and to ensure that the chain of command is followed with regards to the preparation, approval and distribution of briefing materials and other official documents by requiring electronically recorded sign-offs up the hierarchy. But, while this control mechanism informs accountability by allowing post facto scrutiny of whether lower level officials sought approval from, and acted in accordance with, the chain of command, there is a perception that some of the technological systems, especially, work to eliminate the need for accountability for the purpose of democratic control at the working level because these systems

limit what can be achieved even by those with sufficient ‘signing authority’, until his or her superiors approve all the way up the chain. In fact, in some ways these systems have the effect of turning accountability on its head. Where we are used to thinking about how accountabilities, while not transferred completely, cascade down with delegation, here accountabilities can also trickle up. With each signoff in the system, a more senior level in the hierarchy becomes the accountable party by virtue of their having approved the work completed by one of their subordinates, pushing accountability into the middle or higher level.

Now this is not to say there are not any concerns amongst superiors about their ability to hold subordinates to account, because there are some. Of course the further one is removed from the actor in question the more difficult it is to observe their behaviour — and there are likely greater concerns as one moves outward to ministers, and certainly to Parliament and citizens. But internally there is very little in the way of complaint by managers and executives that they are unable to adequately monitor or be informed to the degree that they want to be. Participants described what amounts to a thick web of formal and informal accountability and information sharing mechanisms.

At the working level this is achieved through close working relationships that include frequent informal interactions at each level moving up the chain, with lots of opportunity to provide feedback. While the provision of information is never perfect, all three jurisdictions have mechanisms for informing higher levels about working level individuals. One example of this is regimes for annual performance assessment, a topic the article will return to later. At the managerial and executive levels there tends to be a reduced frequency in informal interaction (although some is not uncommon). However, there is a range of more formal mechanisms that reinforce the flow of information enabling accountability (e.g., regular management team meetings, periodic reporting on priorities). Thus, a great deal of information moves up the chain that makes it possible for individuals to be held accountable if/when they depart from the direction they receive.

What appears to be one point differentiating the Netherlands and Canada from Australia is the ability of ministers to remain informed. While one might expect that given the greater ministerial staff size in Canada and Australia, there would be more likelihood and/or opportunity for the minister or at least some members of her or his staff to be informed of, and evaluate, behaviour and performance and to provide more direct or indirect feedback among at least the top levels of executive cadre, this is not as commonly reported in the Australian or Canadian interviews as it is among participants at similar levels or in similar positions in the Netherlands. It may be

the case that, intended or not, the extra staffers act as a buffer that inhibits greater flow of this sort of information in both directions. And when it is reported, it does not seem to extend as far down the chain as is reported (or at least not as commonly) in the Netherlands where some ministers have a single political staff member.

It is also clear that ministers, individually or as part of government, and senior public servants do have the ability, within parameters, to set the structural framework of rewards and sanctions, which may in part explain why the principle of democratic control appears to be so entrenched notwithstanding the lesser emphasis that seems to be placed on it. But there are limits to the degree that ministers can interfere in civil service appointments, promotions, sanctions and rewards. These limits are of course intended to protect the integrity of a non-partisan professional public service. At the secretary level in Australia this has undergone some change, and sparked considerable debate with the adoption of term-limit contracts (Podger, 2007a, 2007b; Shergold, 2007), but political involvement in formal rewards and sanctions in all three jurisdictions appears to be quite limited. That being said, a minister can still exert influence through informal rewards and sanctions. This seems more limited in Australia and Canada, given there is less interaction. But in the Netherlands this can extend even as far as informally rewarding public servants through gifts like a bottle of wine or mentioning their work on their departmental blog for example. This does raise some concern about the risk of politicization or personalization.

The more significant concern is that superiors and subordinates consider most formal rewards and sanctions ineffective in motivating behaviour. Indeed, participants suggest that it is not at all clear that the rewards and sanctions at their disposal have much efficacy at getting individuals to do what is wanted if need be. This will be discussed in greater detail in the next section on assurance.

It should also be noted that, given the widespread acceptance of the primacy of democratic principals and the mechanisms in place to reinforce this principle, the interviews suggest that there has been some evolution in the primary concerns associated with democratic control. While almost all the participants allowed that individuals may well be held to account when their decisions and behaviour does not accord with the direction they receive, they suggest that there is greater concern about how their behaviour, decisions and overall performance attends to the 'political sensitivities' involved in their work. They also expressed that there was greater attentiveness to failing to 'protect' the minister and the department from any political and public embar-

rassment, whether the result of mistakes or not proactively addressing problems that might end up in the news, for example.

Assurance

The chief concern associated with accountability for the purpose of assurance is that those to whom accounts are due — including ultimately citizens, legislatures and the government — need to be satisfied that public authority and resources are used in a manner that is consistent with applicable law, norms, values and any other standards deemed relevant. So this pertains to ‘how’ the public servants included in this study fulfill their responsibilities. This reflects a Weberian bureaucratic concern with ensuring fair and impartial administration. Those who championed NPM and managerialism have often decried this focus, perceiving it as inhibiting the more effective and efficient achievement of results (see for example Osborne and Gaebler, 1992).

While there is a fair amount of variation in what different individuals indicated to be the relevant standards that are applied across roles, departments and departmental sub-units, virtually all participants indicate that assurance is central to what they are held to account for. As per the indicators in the empirical framework, there is a high level of actor awareness that their decisions and behaviours are being observed for compliance with laws, regulations and norms. In particular, when participants are asked what types of activities or behaviours they would not be able to ‘get away with’, they, not exclusively, but overwhelmingly raise matters related to assurance such as human resource and financial management and values and ethics. For example, one Canadian executive made clear the ubiquity of the focus on financial assurance: ‘. . . yeah, like financial has a focus on, in every angle, I don’t think you can escape that . . .’.

Participants’ high level of awareness in this regard, largely owes to the reality that the focus on assurance is obvious. This type of compliance is embedded in formal accountability mechanisms such as individual performance agreements, for one thing. For example, performance agreements often include objectives requiring that a manager’s or executive’s end-of-year spending aligns within a specified percentage of their budget. Further, individuals are required to engage and work through a variety of information technology tools that don’t just create efficiencies, but also are widely recognized as establishing control and monitoring capacity, producing information that can be used to hold individuals to account.

As was discussed in the previous section, there is considerable overlap with democratic control here. After all, accepting the authority of democratically elected principals is a key norm of non-partisan public services. It extends beyond this to compliance with other norms, laws and regulations. These tools offer a sophisticated insight into whether various actors' behaviours accord with laws, regulations and norms. For example, leave management systems allow superiors to observe both whether individuals are properly claiming vacation or sick leave when they are absent as well as how much vacation or sick leave people are taking. But they also provide those higher up the chain the ability to observe how much absenteeism is occurring in a particular work unit relative to other units as a means of scrutinizing how managers manage their staff.

Other matters of assurance are much more difficult to monitor, and thus more difficult to hold individuals to account for, such as the observance of values and ethics. However, the use of IT systems can also extend into these areas. As one Australian senior executive member put it:

'Look, the thing is you can't get away with anything that breaches APS Values and Codes of Conduct. You will be found out. We have systems in place, they will be triggered off by a number of things and before you know it you will be monitored for up to 12 months . . . it's amazing what they can pick up on. They can pick up on patterns . . . there are certain behaviours that actually trigger off certain [inquiries] . . . there's hundreds of different things that they can look for. Every half second that you are on the system, whether in your email, the internet, the HR system, the mainframe system, whatever, they can track you, okay . . . I am not a holier than thou, believe me, but I had a friend who got burned for getting an email that was sent to her. There was a cartoon that was funny. She printed it off and left it on the printer and got a \$750 fine.'

Some distinctions between Canada, Australia and the Netherlands should be noted here. First, while all three jurisdictions do place considerable importance on values and ethics, their approaches differ to some degree. Interviews with participants in the Netherlands suggest that the Dutch place much more emphasis on the professional norms and expectations regarding their treatment of, and relationships with, their colleagues. This isn't to say this concern does not exist in Canada or Australia, but it is not as consistently cited amongst respondents as it is in the Netherlands. Second, the Australian Public Service Values and Code of Conduct is legislated as part of the Public Service Act (1999), including stipulating investigative procedures and a range of applicable sanctions. So, there is a greater degree of formality with regard to ethical standards in

Australia than in either the Netherlands or Canada, reflected in the quote above. Third, and related to the previous point, it seems as though the monitoring capacity — or at least fully utilizing the monitoring capacity — of IT systems is considerably more extensive in Australia than it is in the Netherlands or Canada.

So actors are clearly aware that they are being observed for matters of assurance. What is much less clear is to what degree that scrutiny and any subsequent consequences, whether positive or negative, actually deter unwanted behaviour. Many participants, both in their role of holding subordinates to account and in being held to account themselves, were quite clear that potential rewards and sanctions that they might receive or administer did not feel very effective, except in those cases of the most severe administrative breaches or outright criminal behaviours. Again, this is consistent with concerns expressed in the area of democratic control as well. It seems that a combination of lack of intensity and inconsistency in application detracts from the perceived effectiveness of both formal rewards and discipline. In contrast, informal rewards and sanctions, such as a gift certificate for work well done or being able to withhold/allocate sought after work are all considered to hold more — even if still limited — sway. And that appears to be consistent in all three countries.

Rather than formal or informal rewards or sanctions, it has been far more common for participants to explain whether they do certain things or don't do certain things, without being prompted, by referring to their own intrinsic values and principles. A smaller number of participants implicitly refer to socialization, saying things like 'you don't get to this level not knowing that it is unacceptable to do X', whether it is to skirt HR or financial regulations or some other laws, norms or regulations. This harkens back to earlier questions found in the literature like the Frederich/Finer debate on internal/external accountability or Mosher's (1968) subjective and objective responsibility. It should be noted here though, that differences discussed between Australia and the other jurisdictions may lend added credibility to the sanctions there, if not rewards, given high profile sackings and sanctions in cases like the Centrelink privacy breaches.²⁶

²⁶ In 2006 more than 100 staff were fired or reassigned, 300 faced salary deductions or fines and another 46 were reprimanded at the Australian government's social welfare agency related to nearly 600 confirmed cases of staff wrongfully accessing client records during the previous two years (see AAP 2006). As a point of emphasis, this wrongdoing was identified via the IT systems through which employees manage client files as per the earlier discussion of the monitoring and accountability capacities of these systems.

Learning

Where control and assurance are attempts to ensure that errors are not made by limiting or attempting to limit risk, accountability for the purpose of learning recognizes that error-free administration is simply not possible and the importance of learning from shortcomings as an ‘engine’ of positive change (Wildavsky, 1979). Accountability, rather than simply being punitive, sanctioning people for maladministration or malfeasance, can stimulate that learning.

A rather paradoxical picture has emerged to date of whether accountability practices stimulate learning and improvement related to the policy, operations and management responsibilities that participants undertake in their day-to-day work. On one hand, almost all participants suggest that some learning occurs, and this is generally attributed to the thick web of informal interactions that enables subordinates to receive (near) immediate feedback on their decisions and work from their superiors.

When asked if they feel like they can approach their superiors to seek help, to learn how to better deal with something that they are struggling with (as opposed to waiting until something goes wrong) or how to substantively improve their performance without generating too much negative attention for themselves, most participants said it depends on the individual to whom they report, saying things such as ‘well the boss I have now, is really good for that’ or ‘my last boss . . .’. This deviates from a key indicator of accountability for the purpose of learning: an accountability regime and environment such that actors feel there exists a sufficiently ‘safe’ culture to minimize defensive routines and facilitate an ongoing dialogue-based focus on continuous improvement. This is particularly perplexing given that participants did not seem to find formal sanctions (or rewards) particularly influential.

Participants in all three jurisdictions rarely associated the kind of environment where they felt they were able to acknowledge mistakes and to learn from them with a departmental or unit culture, or for that matter their respective public service as whole. Even when participants do make some positive association, they tend to do so in a manner that makes it clear that they perceive this influence to be secondary to the influence of individuals involved. For example, one Australian middle manager described the challenges he faces:

‘We are trying to establish a culture of early reporting of mistakes and we’ve had success with people starting to say ‘I’ve made a mistake and they helped me to resolve it’ — our message is, ‘You didn’t intentionally set out to do it the wrong way, however, I would ex-

pect a change to help avoid a similar problem in the future.’ Unfortunately, my current work area had entrenched issues due to prolonged poor leadership and, as such, were never held to account. This has created a subculture of ‘who cares’.

While the quote suggests a clear desire to develop an accountability culture that values learning, the previous incumbent is identified as the central obstacle. Those who hold subordinates to account also express this sentiment. They see their ability to have constructive conversations about performance issues as being tied to the personality of the individual whose performance they are attempting to correct or improve.

These findings suggest that personalities have a greater influence on whether accountability engenders learning than institutional arrangements. Participants indicated the implication is that there is a great deal of inconsistency in the degree to which feedback and accountability stimulates learning.

A number of interviewees also suggested that the tension between efforts to develop an open learning culture and the emphasis on achieving results inhibits accountability mechanisms from stimulating more learning. In some departments, where participants indicated the presence of a strong culture of learning and openness to reflect on problems or errors, the same individuals also noted the short-term pressures to deliver often conveyed a simple message: if there is a problem, ‘just fix it’ as one Dutch middle manager put it.

The quality of feedback people receive was also identified as a reoccurring concern. As one Dutch analyst put it: ‘It would be much better if my boss tells me what are the problems and . . . much more about my behaviour and my success and failures, yes it would be possible to learn a lot more.’ Participants stated a desire for increased frequency and better quality feedback in more ‘concrete terms’. Where there is a commitment to dialogue about learning and improvement, questions also arose as to what is actually learnt. When probed about what is learnt, participants often identified the learning that does occur as transactional and instrumental (e.g., better writing skills for briefing material; how to navigate the system to move files up the hierarchy more efficiently). While learning is not limited to accountability, it is much less common to hear mention of more advanced skills (e.g., improving analysis; how to more effectively engage stakeholders) in the context of accountability.

This may reflect the fact that most direct accountability interaction occurs through informal feedback driven by daily work tasks and demands including hallway conversations or meetings

organized around project deliverables rather than formal performance and accountability conversations that are less frequent. This is not to suggest that advanced skills are not learnt through accountability processes, but even in instances where people are clear as to certain skills or types of analysis needed to address past problems, those individuals rarely mentioned efforts aimed at helping them to develop those skills. For example, as discussed earlier, a really common concern in all three jurisdictions is greater attentiveness to considering the political sensitivities involved in one's work. Yet, not a single participant mentioned having learned anything about how to better assess the political sensitivities involved in their work through accountability processes. So while the learning is pragmatic, it is unclear that it addresses the long-term policy and implementation capacity concerns that have been raised in different jurisdictions.²⁷

Results

The final purpose of accountability examined here is results — whether accountability practices focus attention on ensuring desired public policy and other results are attained. As discussed earlier this emphasis on the achievement of results is most closely associated with NPM. Whatever the strengths and weaknesses of the results-based or performance management reforms they have been influential, and even dominant, in how we think about both public management and accountability in the past two to three decades.

Interview findings reveal a clear emphasis on results with respect to how individuals at each of the working, middle manager and executive level are personally accountable; even if there are criticisms and weaknesses associated with the approach and practices do not fully accord with the expected characteristics as set out in the framework. In all three jurisdictions, the heart of accountability for results is the use of annual performance assessments.

By design, the general approach is consistent across all three countries. It is based on a periodic (rather than episodic) cycle of assessment that begins with setting expected results to be achieved in the coming year, and subsequent meetings — often a mid-term 'check-in' and a final appraisal — to determine whether the expected results had been achieved. Performance indicators include a variety of behavioural, programmatic and/or policy outputs and outcomes. Appraisals generally culminate in a score, whether qualitative (e.g., exceeded expected results) or

²⁷ See for example the Blueprint for the Reform of Australian Government Administration (AGRAGA 2010).

quantitative (e.g., a numerical scale). Annual assessments can be, but are not necessarily, tied to financial benefits such as bonuses at the executive levels in some jurisdictions or pay increments. Participants also make clear that informal accountability interactions and mechanisms also address results.

While the language that participants and many official documents use is outcomes or business outcomes, the kinds of results that individuals are primarily being held to account for in all three jurisdictions are outputs. Overwhelmingly, these results are the tasks that individuals are expected to deliver in the specified cycle, with obvious differences in magnitude depending on the level of the individual.

While the basic characteristics of these approaches are highly consistent, the interviews revealed that the Australian approach is considerably more systematic. The style and nature of the content of performance agreements is more consistent within, and across, departments, which is somewhat surprising given the degree to which human resources authority is devolved there. This has been facilitated by the use of measures from public service-wide official documents such as the Integrated Leadership System in performance agreements and the degree to which individual annual performance agreements are linked directly to departmental performance documents (e.g., Reports on Plans and Priorities) such that you can see the same indicators or 'results' cascade from the departmental to the unit to the individual level all the way down to the working level. There is also more emphasis in linking individual performance to unit and departmental level business plans in Australia. Although this occurs to some degree in both Canada and the Netherlands, it does so less consistently. This is increasingly seen, though not to the same degree, in Canada as measures from the Management Accountability Framework (MAF) have extended to lower levels within departments than at the deputy minister level at which they were introduced. But there remains considerably less formality at the working and managerial levels, where performance assessments are not tied to performance pay.

Participants' descriptions of accountability processes also identified a range of different 'technologies' for performance measurement/management, especially when performance assessment is linked to human resource management activities. For example, in addition to performance appraisals themselves and performance pay, while you do not see league tables per se and it is never widely shared, in all three jurisdictions there is some evidence of more informal comparative benchmarking of individual performance. Scaled assessments that result from the annual performance review process are often compared at a level or two higher than the individual who

completes the assessment and is responsible for giving a ranking. This is often done to ensure some degree of consistency in terms of scoring and application of any related rewards or sanctions. As well, often a higher level of approval is required for things like bonuses or increments or corrective performance measures. But it can also often be tied to succession planning. To the degree there is some consistency in the design and content of performance assessments within a department, they can be, and are used as a mechanism to compare the performance of different individuals with potential implications for career development and direction.

Despite the apparent rationality underpinning the design and content of annual performance reviews as the primary mechanism of results-based accountability, the actual practice departs from the rational, objective ideal espoused in parts of the literature. First, and most obviously, even where a more systematic approach to annual performance reviews is followed (e.g., Australia), accountability for results is still an inherently subjective exercise, which many participants view skeptically. One Canadian executive was blunt in his assessment: 'It's a flawed process and has flawed results', while allowing 'it's better than no process'. Participants speak of the difficulty and frustration of boiling down a year's worth of work to a score from one to five, or on a similar scale that considers what was done, and the quality of what was done. Indeed many people suggested that score was essentially negotiated, often starting from what the person being assessed thought they deserved often with little disagreement.

Another factor that reduces how systematic this process can be is the fluid context public servants work within. For example, the minister may well change their mind about a project going forward, a sharp reduction in budget with little warning or the government can change altogether. Each of these examples can render targets completely meaningless. Participants in all three countries claim there is limited effort to update less applicable or even obsolete agreed upon performance expectations throughout the year. There is also very little clarity about how significant those contextual factors have to be in order to be considered to have legitimately undermined one's ability to meet targeted results or how an individual will instead be assessed in those circumstance. With respect to changes that occur in the course of a year, particularly in some Canadian departments, participants indicated that performance expectations were commonly not finalized for as much as five or six months into the appraisal period. As one middle manager described:

‘There is a little bit of irony in all these tools . . . [performance agreements] are not signed until September. Well...most of them aren’t putting anything in there that they don’t know . . . Half of them are putting things in they’ve already done at that point, going ‘Huh, I did this in the first six months’ . . . Every year we say we are gonna do it sooner. And every year we don’t. So there is some, some wonkiness with a bunch of our tools.’

Likewise, a working-level official remarked: ‘Yeah, that [not setting performance expectations to well into a performance cycle] can happen. And, sometimes it just never happens.’

Considerable ambiguity exists as to how to strike a balance between results, (whether formulated as outputs or outcomes) and the more behavioral elements of performance agreements, which are largely matters of assurance (e.g., such as values and ethics). Individuals responded with a range of answers that conveyed the sense that as long as the results are acceptable then everything is fine on one end of the continuum, to this would be considered unacceptable at the other, with most answers falling in the middle and considerably murkier. Further, a number of participants felt that the behavioral elements allowed superiors responsible for holding individuals to account some flexibility as to how they scored individuals. In part, this lack of clarity was attributed to the degree to which participants perceived an uneasy fit between the nature of public service work and results-based approaches to accountability. As one Australian executive put it:

‘That is the advantage of having the business plan and leadership outcomes. The leadership outcomes are always kind of fuzzy enough so that you can say ‘Yes, you’ve ticked off all the boxes on your business plan, but . . . here are the other things I am going to take into account’. I think the type of agreements we’ve got recognize the kind of environment we are in, recognize that we are not in a straight sales environment where you meet your sales target then you get this X bonus. We are in a different environment than that . . . ’

Conclusion

So where does all this leave us?

First, there is evidence that supports the conclusion that all four ‘purposes’ of accountability are reflected to varying degrees in the actual practice of holding individual public servants at the working, managerial and executive levels accountable in Canada, Australia and the Netherlands. This does result in some tension between the various purposes of accountability as drawn from the literature, most significantly between results and learning, although there is also some tension in how results and assurance are weighed in assessing performance.

Second, to the degree that each of the four purposes can be thought of as a heuristic device, they allow us to consider how the actual practice of accountability meets or diverges from the characteristics associated with each normative purpose. The findings illustrate that the practice of accountability is left wanting in at least some respect with regards to each of these purposes, most acutely, in all jurisdictions, for the purposes of learning. This can be seen in the lack of efficacy of sanctions and rewards for generating democratic control or assurance, in the limits to how much and what is learnt through accountability practices, and in the degree that accountability for results is reduced to somewhat superficial assessments of ‘results’ and highly subjective judgments. While it is not clear that this amounts to a failure of accountability on the whole, it does let us identify particular practical problems, the clearest of which is the failure of those to whom accounts are due to adequately fulfill their responsibilities for holding individuals to account, especially in terms of fully scrutinizing and enacting credible consequences for poor performers.

Third, the findings also suggest there is room for evolution in our theoretical understandings as to the purposes of accountability. While the four purposes examined here — democratic control, assurance, learning and results — are a subset of a larger number of purposes that could be considered, even within these there is room for some evolution in our thinking. Democratic control provides the clearest example of this. Technological as well as more traditional controls have made it very difficult for individual actors to depart from the preferences and priorities of their own superiors, moving up the chain. In that context other concerns, such as the degree to which individuals protect the minister and/or department from political embarrassment have been elevated. While these findings do not undermine the basic relationships between public service and elected officials at the heart of ministerial responsibility, evolution in the ends we may expect accountability to serve may have implications for how we expect public servants to fulfill their role within this relationship (e.g., accountability for responsiveness?). This reflects ongoing debates about the role of public servants and their relationship with democratic principals (see for

example Savoie, 2006; Aucoin, 2012; Lindquist and Rasmussen, 2012). Further, there is also room to incorporate more critical perspectives on the purposes of accountability (e.g., plausible deniability or risk aversion).

Two final points ought to be made. First, as John Halligan (2007, p. 460) has done well to remind us, the concentration on any one type, or in this case purpose of accountability, reflects ‘relative priorities at a given point of time’. This prioritization can, and does, shift over time. These results are preliminary and caution should be exercised in attempting to generalize them beyond their reach. These results also reflect a specific moment in time. Accountability practices are dynamic and further evolution is inevitable.

Finally, to the degree that we can identify limits in accountability practices — and in particular with holding people to account — an observation is that not a single participant to date has reported that they are held to account for how they fulfill their duties in holding their subordinates to account. In some circles this will trigger a lot of eye rolling, if not consternation, about ‘one more thing to add to the long list of what people should be held to account for’. And to be clear this is not being raised as a prescription to the problems I have described. Rather, the point is simply that to the degree that accountability is seen as potentially improving governance one might ask, Why not? Without belabouring the point, one of the ideas that participants allude to is that there is a lot of emphasis on containing problems and focusing on keeping files moving along. As accountability has become more complicated, layered, and demanding, doing accountability well requires admitting problems exist and devoting a considerable amount of time and attention to their resolution. This does not necessarily often go well with efforts to contain problems and keep things moving forward. One might reflect on how this relates to traditional, if now clichéd, values like speaking truth to power, mentioned earlier.

CONCLUSION

How, and for what, public servants are held to account is a relatively unexplored field. This dissertation is comprised of three studies that look at hierarchical accountability, the accounting officer system in Canada, and the accountability practices for individual public servants. It addresses gaps in the literature and considers a number of critical questions. At its core, this dissertation considers how the delegation of authority and corresponding internal public service internal accountability mechanisms and the principles and practices of the accounting officer system fit with existing theoretical perspectives on the purposes of accountability. As noted in the Introduction, in doing so, the three studies at the heart of this dissertation:

- develop a theoretical understanding of hierarchy that affirms the centrality of hierarchy to accountability, including the legitimacy that hierarchy affords superiors to hold subordinates to account based on the direct authority a superior holds over their subordinates;
- illustrate the types of new considerations that are raised by a mechanistic understanding of accountability by examining the adoption of the accounting officer system in Canada and the accountability relationships at the heart of this reform
- test whether can we develop — and implement — an analytical approach to systematically and empirically investigate how accountability is actually practiced, as a means of advancing our understanding of the concept and the practice of accountability; and,
- apply the modified framework, present key findings on how, and for what, individual executive, managerial, supervisory and working-level public servants are held to account.

Individually, each study makes a unique and valuable contribution in its own right. Chapter 1, Hierarchy, advances our understanding of hierarchy as a mechanism of accountability, reviewing the fundamental nature of hierarchical accountability, its treatment in the literature, and some specific institutional examples of this mechanism. This chapter also assesses the strengths and weaknesses of hierarchical accountability. It highlights that the fundamental feature of hierarchical accountability is the delegation of authority from superior to subordinate, and commensurate accountability from subordinate to superior. Hierarchy crystalizes responsibility in a single

accountable individual or organization for the performance of a task or tasks. In hierarchical relationships, the legitimacy to hold to account — to scrutinize, pass judgment and levy sanctions or rewards — derives from the direct authority a superior holds over subordinate actors.

While hierarchy is not unique to public bureaucracies, contemporary systems of democratic governance and administration rely heavily on a combination of delegation and commensurate accountability. Given the number of different hierarchical relationships that exist within democratic governments, it is no surprise that there is a range of variations of this accountability mechanism. Although specific delegation practices differ across, and within, a parliamentary or presidential system, the result is a central chain running from citizens to elected and appointed officials to those public servants who support public policy development and implementation. As discussed below, this conceptual ideal of hierarchical accountability reemerges and is tested in later chapters presented in this dissertation.

Chapter 2, *The Adoption of the Accounting Officer System in Canada*, explores the impact of the accounting officer system on four key accountability relationships: the deputy ministers' relationships with Parliament, with departmental public servants, and with ministers, as well as the relationship between ministers and Parliament. The adoption of the accounting officer regime was a significant reform that sought to improve accountability by clarifying who is accountable for what — a critical, if not always realized, aspect of effective accountability relationships — and by giving Parliament the ability to hold deputy ministers directly to account. As the chapter explains, this reform has neither been a panacea for “fixing” accountability, nor did it radically transform the core relationships of Canadian democratic governance and public administration.

The chapter describes how accountability is constrained by a number of contextual and institutional norms, systems, challenges, and limitations, and cannot be understood in isolation. To understand what shapes accountability as praxis, it must be analytically situated within the specific and highly institutionalized context within which it is being enacted.

Chapter 3, *Interrogating Accountability in the Public Service*, presents initial findings from a larger research study that attempts to build an empirical understanding of how accountability is practiced below the deputy minister level, comparing Canada, Australia and the Netherlands. The study seeks to understand both how, and for what, individual executive, managerial and working-level public servants are held to account. This has been a critical gap in the literature, notwithstanding that bolstering accountability among public servants has been at the center of public governance reform efforts for well beyond the past decade.

Testing an adapted version of the frameworks established by Aucoin and Heintzman and Bovens, Schillemans and 't Hart, this chapter presents key findings about the purpose and practice of accountability. Findings about the practice of accountability with respect to each of the four purposes — democratic control, assurance, learning, and results — are summarized in Table 4 below. As highlighted in the table, there are some key distinctions in how accountability is practiced across Canada, Australia, and the Netherlands in terms of the four purposes. For example, with respect to accountability as a means of ensuring democratic control, respondents in the Netherlands suggested it was more common to receive feedback from the Minister (or their staff) at least the top levels of the executive cadre, as compared to Canada or Australia. With respect to accountability for the purpose of securing assurance, key differences include the more intrusive use of IT to monitor the behavior of public servants in Australia, and the legislated Australian Public Service Values and Code of Conduct and associated sanctions. Finally, the table highlights Australia's more systematic approach to performance assessments as a mechanism of accountability for results. That being said, Table 4 also makes clear that overwhelmingly, the practice of accountability is highly consistent with respect to the overarching normative purposes of accountability — democratic control, assurance, learning and results — in all three jurisdictions.

It is important to note that while all four purposes of accountability are observed in practice, there are nonetheless some serious deficiencies in the practice of accountability with respect to each of the four purposes. Key examples include the lack of efficacy of sanctions and rewards for generating democratic control or assurance, the limits to how much and what is learned through accountability practices, and the degree that accountability for results is reduced to somewhat superficial assessments of 'results' and highly subjective judgments. As noted in the third chapter of this dissertation, while it is not clear that this amounts to a failure of accountability on the whole, it does let us identify particular practical problems, the clearest of which is the failure of those to whom accounts are due to adequately fulfill their responsibilities for holding individuals to account, especially in terms of fully scrutinizing and enacting credible consequences for poor performers.

Table 4: Summary of findings on purposes of accountability

Purpose	Democratic	Assurance	Learning	Results
Central Idea	Accountability controls and legitimizes government actions by linking them to 'democratic chain of delegation'.	Accountability is essential to withstand the tendency toward power concentration and abuse of powers in the executive branch.	Accountability provides public officeholders and agencies with feedback-based inducements to increase their effectiveness and efficiency.	Accountability concentrates focus on ensuring that public resources are utilized to secure desired public policy outcomes.
Similarity Across Jurisdictions	<ul style="list-style-type: none"> - in all three jurisdictions primacy of democratic principals is widely accepted norm - moderately strong emphasis on democratic control across all three jurisdictions but appears less of a priority than assurance and results - great deal of information flows up hierarchical chains of command allowing principals to hold subordinates to account - increasingly focus on how behaviour, decisions and overall performance responds to 'political sensitivities' (e.g., 'protect' the minister and the department from any political and public embarrassment) 	<ul style="list-style-type: none"> - virtually all participants indicate that assurance is central to what they are held to account for - there is a high level of actor awareness that their decisions and behaviours are being observed for compliance with laws, regulations and norms - variety of accountability (e.g., performance agreements) and control (e.g., online activity monitoring) tools put clear focus on assurance - formal rewards and sanctions widely perceived by superiors and subordinates as ineffectual except in most extreme cases 	<ul style="list-style-type: none"> - almost all participants suggest some learning occurs, via the thick web of informal interactions that enables subordinates to receive (near) immediate feedback on their decisions and work from their superiors - however, emphasis on learning and safety to acknowledge and learn from mistakes seen as being highly dependent on personality of individual to whom they report rather than organizational culture or institutional arrangements - the emphasis on achieving results often inhibits learning - learning is often transactional and instrumental 	<ul style="list-style-type: none"> - a clear emphasis on results with respect to how individuals at each of the working, middle manager and executive level are personally accountable in all three jurisdictions - the heart of accountability for results is the use of annual performance assessments in all three jurisdictions - overwhelmingly focus is on outputs in all three jurisdictions - accountability for results is seen skeptically as an inherently subjective exercise and gaming of the system readily acknowledged

Distinctions Across Jurisdictions	<ul style="list-style-type: none"> - participants in the Netherlands more frequently reported instances of the Minister (or their staff) being informed of, and/or providing direct or indirect feedback among at least the top levels of executive cadre than in Canada or Australia, despite considerably smaller ministerial staff size 	<ul style="list-style-type: none"> - while all three jurisdictions do place considerable importance on values and ethics, their approaches differ to some degree (e.g., Dutch emphasis on professional, collegial relations; legislated Australian Public Service Values and Code of Conduct; enhanced IT monitoring in Australia) -legislated sanctions (e.g., fines) in Australia have greater credibility 	<ul style="list-style-type: none"> - no clear, consistent differences were reported across jurisdictions with respect to learning 	<ul style="list-style-type: none"> - while basic characteristics of annual performance assessments are highly consistent, the interviews suggest that Australian approach is considerably more systematic - reflects emphasis on public service-wide approaches at the time of the research (e.g., the Integrated Leadership System) - also more emphasis in linking individual performance to unit and departmental level business plans in Australia
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The findings of the three chapters are summarized in Table 5 below. The table shows how the three chapters together act as stepping-stones to build the overarching analytical approach of this dissertation. As noted in the table, the chapters successively move from establishing a conceptual framework of hierarchy as an ideal type of accountability, to demonstrating the need for robust empirical research as means of testing the hypotheses, to the addressing the lack of empirical understanding of actual accountability practices, especially below the deputy minister level — a critical gap in the research. Each of the studies in this dissertation recognize that the way in which accountability operates is contingent upon the parameters within which it is operating.

Table 5: Summary of the contributions of the individual studies

Article	Theoretical understanding of hierarchical accountability	Considerations raised by a mechanistic understanding of accountability	Operationalizing an empirical approach to investigating accountability practices	Key findings
Hierarchy	- furthers our understanding of hierarchical accountability by reviewing fundamental nature of hierarchy, specific examples of hierarchical accountability and its strengths and weaknesses	- while specific delegation practices differ across, and within, political and administrative systems, net result is a central chain running from citizens to elected and appointed officials to those public servants who support public policy development or implementation	- chapter establishes a conceptual framework of hierarchy as an ideal type of accountability	- hierarchy crystallizes responsibility on a single accountable individual or organization for the performance of a task or tasks - legitimacy to hold to another actor to account—to scrutinize, pass judgment and levy sanctions or rewards—derives from the direct authority a superior holds over a subordinate actor - while other approaches to accountability (e.g., horizontal accountability) are increasingly popular, hierarchical accountability remains powerful institutional arrangement often sustaining other accountability approaches

<p><i>The Adoption of the Accounting Officer System in Canada: Changing relationships?</i></p>	<p>- illustrative case of hierarchical accountability as a mechanism</p>	<p>- accounting officer system, as an example of an accountability mechanism, is situated within a specific and highly institutionalized context, including four key accountability relationships: deputy ministers' relationships with Parliament, with departmental public servants, and with ministers, as well as the relationship between ministers and Parliament</p>	<p>- underscores the need for robust empirical research as means of testing the hypotheses drawn about accountability reforms and examining their impact</p>	<p>- reform sought to improve accountability by clarifying who is accountable for what, but clearly was not a panacea for "fixing" accountability given competing perspective on what it actually changed, nor did it radically transform the core relationships of Canadian democratic governance and public administration</p> <p>- accountability is constrained by a number of contextual and institutional norms, systems, challenges and limitations and cannot be understood in isolation</p>
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<p><i>The Black Box of Bureaucracy: Interrogating Accountability in the Public Service</i></p>	<p>- tests the theory of practice and purpose of hierarchical accountability relationships using empirical framework</p>	<p>- examination of accountability practices suggests that all four normative 'purposes' of accountability examined – democratic control, assurance, learning and results – are reflected to varying degrees in the different accountability mechanisms used to hold individual public servants to account at the working, managerial and executive levels accountable in Canada, Australia and the Netherlands</p>	<p>- identifies and responds to critical gap in research – the lack of empirical understanding of accountability practices, especially below the deputy minister level – with empirical study</p>	<p>- findings illustrate that the while practice of accountability reflects each of the four purposes of accountability that there are some tensions between competing priorities of accountability and that accountability practices are left wanting in at least some respect with regards to each of these purposes, including:</p> <ul style="list-style-type: none"> - the lack of efficacy of sanctions and rewards for generating democratic control or assurance; - the degree that accountability for results is reduced to a somewhat superficial assessment of 'results' and highly subjective judgments; - the limits to how much and what is learnt through accountability practices (e.g., transactional and instrumental) - the clearest "failure" of accountability is the failure of those to whom an account is due to adequately fulfill their responsibilities for holding in-
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				<p>dividuals to account, especially in terms of fully scrutinizing and enacting credible consequences for poor performers</p>
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In doing so, the chapters cumulatively:

- establish an idealized theoretical understanding of hierarchical accountability that is at the heart of both the accounting officer system and internal public service accountability practices;
- illustrate how contextual and institutional realities, as well as the behavior of different actors, mediate accountability practices and relationships; and
- ultimately, generate empirical findings that make clear that the direct authority a superior holds over a subordinate does not guarantee clear or effective accountability.

This should, in no way, be interpreted as repudiation of hierarchy. Notwithstanding the challenges to accountability identified in this dissertation and the shortcomings in the implementation of accountability, hierarchy as a mechanism of accountability is essential to how individual public servants are held to account. Rather, these findings refine our theoretical understanding of accountability, advance an analytical approach for how we study accountability, and draw conclusions that have important practical implications.

Implications for Theory and Practice

Beyond the key findings of the individual studies summarized earlier, this dissertation makes an important contribution to the literature that has implications both for how we study and practice accountability.

How We Study Accountability

As noted throughout this dissertation, while existing literature on public accountability has established a strong theoretical basis for understanding accountability, it suffers from a lack of empirical research that examines the practice of accountability (Bovens, Schillemans, and 't Hart, 2008; Jarvis and Thomas, 2012). This needs to be corrected.

There are critical descriptive and more theoretical questions that demand empirical research. For example, it has now been more than a decade since the accounting officer regime was adopted in Canada. There has been no empirical examination of this major change in the accountability of deputy ministers. Empirical research will be required to systematically understand how the accounting officer regime has been implemented and what, if any, impact it has had on the ac-

countability of deputy ministers. As noted in this dissertation, robust empirical research is necessary to test what factors within the broader institutional context influence how accountability is practiced.

By advancing and testing the touchstone contributions by Aucoin and Heintzman (2000), and Bovens, Schillemans and 't Hart (2008), this dissertation contributes to developing a foundation for building a systematic, empirical understanding of the practice of accountability and its outcomes. While the framework, as adapted in this research, was specifically adapted to interrogate the hierarchical accountability mechanisms by which individual working, managerial and executive level public servants tend to be held to account, the framework can also be easily adapted to examine other accountability relationships.

As Chapter 3 notes, the findings also suggest there is room for evolution in our theoretical understandings about the purposes of accountability. While the four purposes examined here — democratic control, assurance, learning and results — are a sub-set of a larger number of purposes that could be considered, even within these four there is room for some progression in our thinking. Democratic control provides the clearest example of this. Technological as well as more traditional controls have made it very difficult for individual actors to depart from the preferences and priorities of their own superiors, moving up the chain. In that context, other concerns, such as the degree to which individuals protect the minister and/or department from political embarrassment, have been elevated. While these findings do not undermine the basic relationships between public service and elected officials at the heart of ministerial responsibility, any shift in the ends we expect accountability to serve may have implications for how we expect public servants to fulfill their role within this relationship. This reflects ongoing debates about the role of public servants and their relationship with political masters (see for example Savoie, 2006; Aucoin, 2012; Lindquist and Rasmussen, 2012). Further, there is also room to incorporate more critical perspectives on the purposes of accountability (e.g., plausible deniability or risk aversion).

How We Practice Accountability²⁸

There is value in constructing a more systematic, empirical understanding of how accountability is practiced. Specifically, in addition to strengthening our theoretical understanding, it provides a more solid foundation from which to base future accountability reforms that are aimed at strengthening accountability. As Chapter 2 makes clear, accountability mechanisms and systems need to be developed in a manner that reflects the highly contextualized way in which they will be enacted, rather than in the abstract. Understanding how different formal touchstones (e.g., legislation) and institutional norms, practices, and values affect the practice of accountability requires empirical examination. The results of the investigation of how, and for what, individual public servants are held to account confirm the importance of contextual factors on how accountability is practiced.

Based on the findings presented in Chapter 3, strengthening accountability will require a fundamental rebalancing of the purposes of accountability, and a rethinking of the mechanisms we use to secure it. Much greater emphasis needs to be placed on accountability as a key to “learning in pursuit of continuous improvement in governance and public management (Aucoin and Heintzman, 2000).” Annual performance reviews and other formal approaches to accountability have failed to deliver the improved performance they promised, are largely seen as ineffective, and are often viewed sceptically by both managers and employees (see also Peters, 2014). Australia Public Service Commissioner John Lloyd has recently suggested that he thinks that eliminating formal performance reviews may be going too far, but that efforts to provide more meaningful, ongoing feedback are necessary (Easton, 2015), notwithstanding that a number of large private sector firms have now eliminated formal performance reviews in favour of more frequent informal feedback.²⁹

While annual performance reviews do not preclude the provision of more frequent and more meaningful feedback, such ongoing feedback is often pushed aside in pursuit of short-term pressures to ‘deliver.’ Day-to-day accountability practices within the public service need to be recon-

²⁸ This section draws heavily on *Creating a High-Performing Canadian Civil Service against a Backdrop of Disruptive Change*, previously written by the author and available here: https://mowatcentre.ca/wp-content/uploads/publications/122_creating_a_high-performing_canadian_civil_service.pdf

²⁹ For example see: <http://www.washingtonpost.com/news/on-leadership/wp/2015/07/21/in-big-move-accenture-will-get-rid-of-annual-performance-reviews-and-rankings/>; http://www.washingtonpost.com/business/economy/more-us-companies-moving-away-from-traditional-performance-reviews/2015/08/17/d4e716d0-4508-11e5-846d-02792f854297_story.html.

sidered in terms of whether or not they meet desired objectives, such as helping individuals develop skills and expand their competencies, in addition to delivering outcomes and ensuring careful management of resources. As Chapter 3 makes clear, how we think about, define, and emphasize the different purposes of accountability has a practical implication for how we expect public servants to do their jobs. This expands the relevancy of accountability, rather than limiting its use to what happens when things go wrong – though this is obviously important, too.

To this end, holding individuals to account will have to be made a priority for managers (Jarvis, 2016). Canada is not alone in this regard. Chapter 3 suggests that other countries are struggling with these same issues. As noted in that chapter, not a single participant reported being held to account for their successes or failures in fulfilling their duties to hold subordinates to account. To the degree that a number of deficiencies could be identified in how individuals are held to account, and the practice of holding individuals to account clearly emerged as one of the key limits of accountability in practice, this suggests more attention should be placed on how managers and executives perform this important function.

But more will be necessary for effective accountability than just stating that managers and executives' accountability role is a priority or holding them to account for how they fulfill that role. It will be necessary to provide them with the training and tools they need to deliver meaningful ongoing feedback. As noted in Chapter 3, there is a common perception among superiors and subordinates that the rewards and sanctions that managers have at their disposal are not effective, especially for poor performers. This has serious internal (e.g., morale) and external (e.g., perception) consequences. Reform will require structural changes that make it less onerous to deal with poor performers, including through dismissal.³⁰ Though simply firing poor performers is not a sufficient solution to strengthening accountability, the inability of the public service to effectively deal with poor performers is a problem well-recognized by public servants themselves. Only 33 per cent of federal public servants agree that unsatisfactory employee performance is managed effectively in their work unit (TBS, 2014). Further, only 61 per cent of participants with supervisory responsibilities report that they received necessary support from senior management to address unsatisfactory performance in their work unit (TBS, 2014).

³⁰ For further discussion, please see *Creating a High-Performing Canadian Civil Service Against a Backdrop of Disruptive Change* https://mowatcentre.ca/wp-content/uploads/publications/122_creating_a_high-performing_canadian_civil_service.pdf

Finally, it should be noted that the kind of informal accountability practices that support day-to-day learning and improvement are, generally, not easily observable from outside of the public service — or often even from within it. This conflicts with contemporary expectations of transparency for public institutions and feeds into the perception that public officials are unaccountable. The United Kingdom benefits from having a parliamentary committee dedicated to examining public administration. A similar committee in Canada would provide a credible venue for the leadership of the public service to inform Parliament and the public about accountability practices within the public service, as well as an opportunity to discuss matters of public administration more broadly (Aucoin and Jarvis, 2005). The potential for public scrutiny would also create an incentive for deputy ministers to ensure that public servants are effectively held to accountability within their organizations.

Limitations

Notwithstanding the strengths of the empirical framework adopted in this research, as noted earlier in the Introduction it also presents a number of challenges.

First, the conception of accountability that all three studies rely on reflects a state-centric approach to governance where the “‘accountor’ and ‘accountee’ are known, coherent, straightforward entities embedded in a single and clear-cut governance system” (Bovens, Schillemans and ’t Hart, 2008, p. 239). The expanding continuum of increasingly independent organizational designs, as well as changes in the manner in which public servants and elected officials conduct the day-to-day work of governing present significant challenges to such a perspective. These changes include, for example, greater emphasis on co-production through horizontal and collaborative approaches to policy development and program delivery (Jarvis and Levasseur, 2015). The accountability challenges inherent in these increasingly common diffuse governance arrangements have been recognized by a number of contributors (Bakvis and Juillet, 2004, Phillips and Levasseur, 2004; Considine, 2002; Aucoin and Jarvis, 2005; Thomas, 2008; Schillemans, 2009; Howard and Phillips, 2012). That being said, these new organizational forms don’t necessarily sever the chain of hierarchical accountability. Nor do they completely muddle who is accountable. Often the resulting accountability arrangements augment existing internal hierarchical accountability mechanisms and at times actually rely on hierarchy as the source of their efficacy (Schillemans, 2009; Bakvis, 2013; Jarvis and Levasseur, 2015).

Second, as Bovens, Schillemans and 't Hart (2008, p. 239) acknowledge, the empirical research that their evaluative framework leads to is susceptible “to the generic methodological challenges” that all empirical research faces, including “measurement, multicriteria weighting, causal attribution, bias reduction, controlling comparison” and operationalization of complex constructs.³¹ This speaks to the importance of the flexibility of Bovens, Schillemans and 't Hart's empirical framework. As demonstrated in Chapter 3, it balances the ability to modify the framework to overcome the limitations of one-size fits all approaches while still fitting with a coherent conceptual approach.

Third, gaining access to suitable data sources necessary to undertake empirical analysis of accountability as demanded by the approach undertaken here, can be quite difficult. This challenge has led some researchers to rely upon proxy measures. Proxies can often be connected to other aspects commonly associated with accountability (e.g., transparency) (Wang and Wan Mart, 2007; Welch and Wong, 2001; Siklos, 2003); characteristics of departmental operations (e.g., collaboration) (Considine, 2002); and measures generally associated with equitable and healthy democratic governance (e.g., electoral competition vitality as measured via voter turnout) or societies (e.g., improved gender equality in the developing world) (Schmitter 2004). While these approaches tend to provide a means for addressing data limitations by substitution of variables that make data more readily available — often through existing data sources — these proxies also require efforts to avoid the possibility of significant risks to validity of the inferences drawn about accountability.

While empirical investigation will always require interpretation rather than offering simple, definitive answers about the attributable impacts, efficacy or value of any particular accountability mechanism or the system as a whole, it does permit us to build a basis of knowledge that extends beyond anecdotal impressions and offers us a better understanding the current practice of accountability. Building a systematic, empirical knowledge base about the practice of accountability is essential to fostering a critical consideration of the implications and limits of accountability, as well as more defensible suggestions for future reform. This is discussed further in the next section.

³¹ For a broader discussion of evaluation concerns including other technical (e.g., ensuring internal and external validity) and non-technical (e.g., credibility) challenges, see also Shadish, Cook and Campbell 2002; McDavid and Hawthorn 2006; Henry 2003; Greenberg and Mandell 1991.

Future Research Needs

While political and administrative accountability offer many opportunities for future research, I will focus here on three needs for future research. First, there is a need for further reflection on the theoretical standing of, and future research agenda for, hierarchy as a central mechanism of accountability. Second, more empirical research is required that focuses on how accountability mechanisms are actually implemented (and to what effect). Third, more research is required that considers accountability in the context of digitization.

Hierarchy and Accountability

Hierarchy is the backbone of this dissertation. This concept is the theoretical focus of the dissertation in Chapter 1 and is central to the accountability mechanisms and practices examined in Chapters 2 and 3. As argued in Chapter 1, while many are quick to dismiss hierarchy as anachronistic, the importance of hierarchy, both in conceptual and practical terms, is underappreciated.

While — as noted earlier in the Conclusion — the dissertation’s findings make clear that the direct authority a superior holds over a subordinate does not guarantee clear or effective accountability, the findings also make clear that both hierarchy and accountability are alive, if not completely well. Notwithstanding that there are circumstances in which hierarchical accountability is not appropriate³², Chapter 3 makes clear that the direct superior-subordinate hierarchical organizational relationships at the core of most public — and non-public — sector organizations remains the primary mechanism of accountability for individual public servants.

Some critics of hierarchical accountability suggest simply replacing this approach with what they see as more appropriate mechanisms of accountability, while others suggest sharply adapting or supplementing it to cope with changing realities on the ground. Both of these approaches ignore the indirect influence hierarchy plays in shaping behaviour. As Whitehead (2003) has written, hierarchy is never absent, even in governance systems based on extensive collaboration, because they take place “in the shadow of hierarchy.” Further, as Bakvis (2013, p. 209) notes, “it

³² There are a number of contexts that could potentially complicate hierarchal accountability relationships, or render them inappropriate. For example, in whistleblowing cases where public servants have made disclosures of alleged wrongdoing involving their superiors or where public servants cannot follow the directions they receive from superiors given their broader obligation to act in accordance with the rule of law (as recognized by the Supreme Court in *Fraser v. P.S.S.R.B.*, [1985] 2 S.C.R. 455, and more recently by Parliament with the establishment of the Public Servants Disclosure Protection Tribunal).

is important to understand that hierarchy should not be construed as simple command and control. Typically, there is a modicum of trust and loyalty that makes hierarchy workable,” even if that trust is checked or closely monitored.

Rather than signaling the need to revise our conceptualization of hierarchy, *per se*, the research presented in this dissertation makes clear how important the context — the institutional norms, the incentives and the relationships — in which hierarchical accountability is enacted is in mediating how accountability is practiced. For example, factors such as whether or not account holding takes place in public (as with accounting officers held to account by parliamentarians), the efficacy of sanctions, or the degree of legitimacy particular superiors enjoy can all have profound effects on the nature of accountability.

Instead of dismissing hierarchy, what is needed is further detailed empirical research that allows us to build a better understanding of the practice of hierarchical accountability in a variety of contexts, as well as the factors that have most significant impact of how hierarchical accountability is practiced. How to empirically investigate this is discussed in more detail in the next section.

Further Empirical Study

Our ability to answer questions essential for strengthening the practice of accountability can only be built through ongoing, iterative, robust empirical research designed to build and test theoretical approaches. More systematic, empirical research is required to better understand the different mechanisms that are used to hold political and bureaucratic actors to account and what those actors are held to account for, across jurisdictions.

Chapter 1 noted a number of pressing questions that required answering as we build our knowledge about hierarchical accountability, including:

- Are hierarchical accountability mechanisms effective in holding public servants and elected officials to account?
- Are there particular contexts under which hierarchy is more and less effective (e.g., purposefully “flat” organizations)?
- Within the context of hierarchical accountability, which types of rewards and punishments provide effective incentives to change behavior and bring about improvement in performance?

- What are the unintended consequences of hierarchical accountability and how might these be addressed (e.g., demoralization, lack of trust)?
- How do internal and external oversight bodies augment and detract from traditional models of hierarchical models of accountability?
- Under what conditions does hierarchy easily adapt and integrate with other mechanisms of accountability?

Where feasible, this research should include multiple methodological approaches that incorporate both fine-grained, in-depth qualitative such as interviews findings and case studies, and larger sample surveys that offer the potential to develop, test and refine theories and further validate findings from smaller case studies. A particular emphasis should be placed on integrating ethnographic approaches in future accountability research. For example, the better understanding the thick web of informal interactions that enables superiors to hold subordinates to account and provide (near) immediate feedback will likely require real-time observation. Other forms of critical analysis should also be utilized. For example, discourse analysis of committee transcripts may help us better understand what, if any impact, the accounting officer reform has had on how parliamentary committees question and hold deputies to account.

These studies should meet three criteria. First, they should adopt a narrow, mechanistic definition of accountability. Second, they should adopt an explicit, empirical framework. While I have deployed Bovens, Schillemans, and 't Hart's evaluative framework in this dissertation, this is not the only framework that could — or should — be used. What is integral though, is that the framework should have explicit research questions and indicators. Third, they should have an explicit scope, whether that scope is based on a particular accountability mechanism, the role of participants, or based on particular program or policy areas. In addition to this dissertation, a small number of studies that meet these criteria are now slowly emerging, examining different accountability mechanisms (Schillemans, 2007; Brandsma, 2010; Brandsma and Schillemans, 2013). In addition to these three criteria, I would also submit that these studies should be comparative in nature and make an explicit effort to map the formal and informal contextual factors that influence how accountability is practiced. In particular, the implications of ministerial responsibility for hierarchical accountability should be considered in more depth in future research. Further, while this dissertation did not examine horizontal accountability, attention should be paid to the particularly more subtle and indirect ways that hierarchy and horizontal accountability interact, where possible.

The public service could also do more to support research by making more administrative data available, sooner for a more comprehensive and timely analyses. For example, some internal audit functions of the Public Service Commission and departments could make data relevant to the study accountability available.

Digitization and Accountability

This dissertation purposefully did not focus on digitization and accountability. Nonetheless, it is important to pause now to consider the issue of digitization. While the treatment of digitization in academic and other literature is often faddish and not substantive and we often think about digitization in terms of how governments are coping with the adoption of new digital technologies that can fundamentally transform policy implementation and service delivery models and processes. What we have tended to think less about is the back office implications of digitization and the potential to dramatically alter internal governance processes. One example of this is accountability.

With respect to how individuals public servants are held to account, it is important to make three points here. First, Australia's experience with digital monitoring and accountability, highlighted in Chapter 3, makes clear that digitization is already having a significant impact on how accountability is practiced. It is possible to identify concrete impacts of increased use of digital technology. For example, the greater ease with which certain behaviours can be monitored, providing information that can be used to hold individuals to account. Again, to quote the Australian interview participant who put this succinctly in Chapter 3:

Look, the thing is you can't get away with anything that breaches APS Values and Codes of Conduct. You will be found out. We have systems in place, they will be triggered off by a number of things and before you know it you will be monitored for up to 12 months . . . it's amazing what they can pick up on. They can pick up on patterns . . . there are certain behaviours that actually trigger off certain [inquiries] . . . there's hundreds of different things that they can look for. Every half second that you are on the system, whether in your email, the internet, the HR system, the mainframe system, whatever, they can track you.

The findings presented in Chapter 3 suggest that IT controls have led to what I would argue is diminishing focus on traditional accountability concerns like democratic control and assurance. IT systems are generally quite effective at limiting how much discretion individual public servants actually have and how it can be applied. These tools offer a sophisticated insight into whether various actors' behaviours accord with laws, regulations and norms. While this may allow for more timely sense of accountability, it occurs at a greater distance than traditional — and often more meaningful — informal accountability arrangements. That being said, while some behaviours are easier to monitor, ensuring that accountability is an effective tool for learning and improved performance will require focusing on what is important, not what is easy. This is of particular concern given how little emphasis is already placed on accountability for learning.

Second, an enduring theme with respect to one of the limits of accountability is information asymmetry. While digitization makes it easier for some superiors to collect certain types of information, the effects of digitization on accountability will not be spread evenly across different accountability relationships. The capacity for digitization to enhance accountability is conditioned by at least two key factors: access to relevant information and the capacity to interpret that information. While we know a lot of relevant and useful information exists with respect to particular accountability relationships, in other accountability relationships accessing relevant and reliable information can be prove incredibly difficult, notwithstanding that digitization has made more information available and more easily available. And, even when information is made available a certain level of sophistication is necessary to make effective use of that information (Roy, 2006), particularly when it comes to holding other actors to account. In other words, the presence of tools of digitization alone is not a sufficient condition to strengthen accountability.

Third, notwithstanding past efforts to increase the utility and credibility of key information for holding government to account, such as departmental performance reports and budget information, we know that much of this information is rarely used; and, when it is used, it is often used for other reasons than to scrutinize the government and hold it to account (McDavid, 2005). Without relevant information and sophistication in interpreting that information there is considerable risk that digital technology could misdirect or weaken accountability.

This leads us to some concrete research questions. For example, what steps have been taken in different jurisdictions to maximize the utility of digital technology for strengthening accountability within their respective public services? Evidence suggests that Canada has not gone as far as some other jurisdictions in this regard. What more could be done to this end? What ethical and

moral considerations should be explored in using IT capabilities to increasing monitoring public servants' behaviours to ensure they accord with laws, regulations and norms?

What is most essential to advancing the practice of accountability for the digital era in the contemporary governance environment is more research. We cannot hope to have a better understanding of digitization and accountability, nor strengthening the practice, without having more systematic and empirical research. This research should meet the same criteria as laid out in the previous section.

Summary and Conclusion

This dissertation endeavors to make a modest analytical contribution to the field by advancing how we understand accountability, and how we study it. It does so by refining and testing an empirical framework based on a narrow conception of accountability, one that allows for a systemic look at how accountability is practiced within public service bureaucracies. The findings that emerge will to advance our theoretical understanding of hierarchy, a concept that remains a central mechanism of accountability. While the studies at the heart of this dissertation come with noted limitations, they nonetheless advance the current state of knowledge and set the stage for a forward-looking research agenda, one that can deliver knowledge through ongoing iterative research.

The implications of the findings of this research for the practice of accountability are also important. They provide a solid foundation on which to base future accountability reforms. Strengthening public service accountability will require a rebalancing of the purposes of accountability, and rethinking the mechanisms we use to secure it, in a manner that reflects the highly contextualized way in which they will be enacted. The ways in which we think about, define, and emphasize the different purposes of accountability have practical implications for how we expect public servants to do their jobs. To this end, more frequent and meaningful informal feedback will be necessary if accountability is to be a true means of improving performance and learning for public servants. Improving accountability will also require making the responsibility to hold individuals to account a priority for managers and providing them with the training and tools they need to deliver meaningful ongoing feedback.

While many might suggest that accountability is not what it should be — a perspective supported by the findings of this research — it remains that robust democracy and good governance

demand effective accountability. Effective accountability is a professional, practical — and even ethical — matter. It is our shared responsibility to demand and to deliver more effective accountability.

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