The Importance and Attributes of Effective Accountability Relationships

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Introduction

THE DESIRE FOR more accountable public services that both provide greater value for money and meet rising expectations in terms of service performance, seems universal. In many countries members of the public are no longer content to be regarded as merely passive service recipients or taxpayers. Instead, they want greater involvement in making decisions about, in setting objectives for, and in monitoring service outputs and outcomes. If unhappy with the services provided, they want effective ways through which to raise their grievances, to seek redress or to ensure that those responsible are held accountable and, if appropriate, sanctioned. In short, demands for more accountability and more accountable public services and public servants have become fashionable.

Attempts to ‘enhance’ or to secure accountability more effectively often appear to be central themes in public sector reforms. In Hong Kong, for example, in 1990, following a number of blunders and much public discontent at the mismanagement and overcrowding of public and government-subsidized hospitals, a semi-autonomous Hospital Authority (HA) was established. This major restructuring of public hospital services had two key objectives: “first (to) integrate and manage all the public hospitals in order to maximize efficiency and effectiveness, and secondly, to enhance public accountability. The setting up of the Hospital Authority, therefore, epitomizes the need to enhance accountability” (Yeoh, 1995: 1).

Hong Kong’s HA reformers, in aspiring to ‘enhance accountability,’ clearly assumed that there could be more or less ‘accountability.’ Some writers, however, would dispute this. For example, Bovens, in discussing responsibility, suggests that you “are either accountable or you are not. There is no middle way, you cannot be ‘somewhat’ or ‘fairly’ accountable, and you cannot call someone a little bit to account” (Bovens, 1998: 31). Such a view seems to regard accountability as a singular state, perhaps somewhat similar to pregnancy. You are either pregnant or not. You cannot be a little bit pregnant. However, according to Gray, et al. (1996: 347), a static and single approach to making an account is neither realistic nor feasible. This is because they see accountability in its wider social setting and recognize that, inevitably, “issues, concerns and accountabilities change.” Further, as such changes occur, “the range of approaches and experiments” with accountability “increases all the time” (Gray et al., 1996: 347).

Maybe, then, this might suggest that we should regard the attributes or qualities of accountability to be more like those of ‘fatness’ rather than those of pregnancy. Certainly, we can become fatter or thinner both over time and in different places. Whether we do so or not may depend on what is available to eat and on how our metabolism is functioning. Sometimes the fat may be redistributed around our bodies through programs of exercise, or reform, and so on.
For example, for most of its history, Hong Kong, with its executive-led government based on a permanent, unelected administration, has been on a starvation diet as far as public accountability is concerned. Although there is a Legislative Council (LegCo), for the most part of this has not been elected democratically and its main role has been to ‘rubber-stamp’ Government’s budgetary and legislative proposals. Thus LegCo’s members do not form or join the Government, they cannot, without official support, propose legislation that will incur public expenditure and, while they possess a few simple rights to make officials answerable, they seldom exercise these fully (Lo, 1998).

As for managerial accountability, within the bureaucracy the diet has also been rather limited, being based largely on traditional hierarchical and bureaucratic mechanisms and their related systems of delegation and reporting. Plain and austere fare at best, and hardly sustaining or varied.

Hong Kong’s HA reforms, however, introduced new flavors to the accountability menu. Under the HA there has been a remarkable growth in experiments with new relationships and processes for enhancing both the public and management accountability of the HA and its hospitals. Indeed, the contrast with the previous lack of mechanisms for securing accountability could hardly be more striking. Thus, for example, reforms in relation to management accountability have mirrored many of those advocated by New Public Management (NPM). These have included: radically new organization structures based on principles of general management and the establishment of powerful hospital chief executive (HCE) posts; the development of mission statements and visions; new corporate and organization cultures; the use of performance indicators; a new strategic and business planning system; a new staff performance appraisal and development scheme (SDR); and so on. Similarly, many new mechanisms for securing public accountability were introduced that reflected both NPM and consumerist prescriptions. Thus, for example, a new Hospital Authority Board was established and Hospital Governing Committees (HGC) were appointed for every hospital. Although the membership of these bodies comes mainly from professional groups and the business field, there are now at least more opportunities for public participation in making the hospitals accountable, even if such involvement still tends to be elitist. Other mechanisms introduced for involving the general public include: holding Public and Community Forums as well as Hospital Open days; producing Annual Plans, Annual Reports, Newsletters and other publications; hosting radio phone-ins; establishing inquiry counters, new complaints mechanisms, the appointment of Patient Relations Officers, and so on. (Hayllar, 1999a; 1999b)

As far as the HA case is concerned then, it does seem that in the real world people manifestly do believe that organizations and individuals can take action to become more or less accountable. Certainly, almost all the interviewees for a recent study into the development of accountability under the HA, expressed definite views that accountability had been enhanced through the new accountability relationships and mechanisms. Further, based on their own experiences, the interviewees also provided ideas about what attributes are important for making sure that accountability relationships are effective (Hayllar, 1999b). The remainder of this paper then, examines these and related issues. First, however, it considers the importance, key functions and nature of public sector accountability. Then, critical aspects and attributes of effective accountability relationships are discussed with reference to the findings of the HA study and the wider literature. In conclusion, it is suggested that if accountability relationships are evaluated using a checklist of these attributes then, as relative
strengths and weaknesses are identified, steps can be taken to strengthen attributes that are absent or only weakly present. This, in turn, can then help to enhance the overall effectiveness of the relationship concerned.

The Importance of Public Sector Accountability and Effective Accountability Relationships

At the macro-societal level, various authors argue that the processes of accountability are essential for underpinning democratic values and systems (Martin, 1997: 11). Pollitt (1999) emphasizes the fundamental importance of “some form of public accountability” to “most conceptions of democracy” so that “the public authorities recognize an obligation to explain themselves to the citizens. Without an acceptance and understanding of this on both sides—by governments and their citizens - it is extremely doubtful whether the minimum requirements for democratic governance can be met” (Pollitt, 1999: 2). Mulgan likewise discusses parliamentary systems of democracy where the public does not directly control the public servants but empowers its elected representatives and ministers to do so. Thus, through the ministers, acting on the public’s behalf, there is an indirect, but nonetheless substantive accountability relationship between the public and their officials (Mulgan, 1997: 29; Finn, 1993). Mulgan argues further that, where information is given to auditors or to the public more generally, this effectively enhances public accountability. However, he also warns that if “these informing and assessing functions” are exercised but without the accountee having “the power to control directly” this may only “properly be considered to constitute an exercise of accountability, provided it takes place within a framework in which the people retain the ultimate right to control, if only indirectly and through representatives” (Mulgan, 1997: 29, emphasis added).

If taken at face value, Mulgan’s proviso appears difficult to support. This is because, although many of the definitions and concepts of accountability were first developed in liberal democratic societies, accountability is an issue wherever principals need to delegate authority, responsibility and resources to agents who act on their behalf in exercising power and in taking and implementing decisions. This is so irrespective of whether, at the state level it is a monarch, the people, a party, colonial power or tyrant, that is sovereign. Normanton, for example, even suggests that: “Officials in dictatorial and absolutist states are frequently even more strictly accountable than those in Western-type states with a separation of powers” (Normanton, 1971: 312). Caiden also suggests that accountability and “the idea of holding all public officials answerable and ultimately removable for their conduct of public business is fundamental to all government” (Caiden, 1988: 17). Certainly, when we come to discuss the public accountability in Hong Kong, it would be difficult to sustain the argument that there is no public accountability because there is neither parliamentary democracy nor any other way in which the public possesses sovereign rights to ultimately control the government. Pollitt’s suggestion, therefore, that the important factor is that both government and the people recognize the “obligation” that government has to explain itself to the citizens is thus more useful here (Pollitt, 1999: 2).

In addition to accountability’s importance in democracies, many of the other reasons for wanting to ensure that governments, public services and officials are held accountable reflect the potentially dire consequences if the mechanisms used to secure accountability are missing or fail. Such consequences, Caiden suggests, may include: corrupt career public servants serving their own career interests first; an anti-democratic ethos in which public administration
becomes administration *of*, rather than *for* the public; bureaucratic inertia—where, despite political initiatives, the machinery of government still fails to deliver or takes actions for effect rather than effectiveness; bureaucratic anonymity, whereby nameless officials take decisions without the public ever knowing who is really responsible; and also incompetent political overseers becoming partisan or over protective of their political peers (Caiden, 1988: 17-25).

Rosenbloom likewise considers that the dangers of corruption, subversion and misconceptions of the public interest—irrespective of whether officials are well meaning or not—provide key reasons as to why accountability is needed (Rosenbloom, 1989: 464). “Misconception of the public interest,” Rosenbloom suggests, might arise first because public administrators frequently are not representative of the population as a whole but come, disproportionately, from the middle or upper social classes, from one ethnic group or another, or are predominately male. These, of course, are precisely the kind of conditions that were traditionally prevalent in colonial Hong Kong. Second, misconceptions may occur because many public administrators are so specialized that they come to see the world through a very narrowed perspective or mindset. Third, because too close proximity and association with a particular client or other social group can lead to bureaucrats confusing the interests of such groups or clients with the interests of the public as a whole (Rosenbloom, 1989: 464-7). Again, this latter scenario is not uncommon in Hong Kong. However, in Hong Kong the Government tends to maintain particularly close links with the business elite, rather than with its other clients or with citizens as a whole.

Given the potential problems associated with a lack of accountability, there clearly are needs for accountability relationships to serve not only corrective but also preventive functions as well. For example, accountability can have a positive value in that a “sense of accountability” can hold people in check and prevent their excesses (Tetlock, et al., 1989: 632). It can help to promote and maintain standards of organizational and individual performance (Longley, 1993: 5-12) and may also prompt public officials to work more efficiently, effectively and with “probity and prudence” (Jabbar and Dwivedi, 1988: 8). Accountability relationships that go beyond a simple controlling function can be seen as “therapeutic” or as generally “good” and “healthy things” that positively enhance the ability of government and public services to achieve their plans and goals (Normanton, 1971: 319-20; McKinney and Howard, 1979: 420-1). This is particularly so if the mechanisms of accountability utilized can also help to open up government and to balance power and responsibility by obliging “politicians, officials and management” to “openly question what they are doing” and why (Normanton, 1971: 319-20). Aucoin and Heintzman (2000) also argue that “accountability can, and should, be a major force for improving performance” and Wolf summarizes their view that accountability has three main purposes: “the control of abuse, the assurance of well-performing public institutions and the learning in pursuit of continuous improvement in governance and public management” (Wolf, 2000: 17).

Drawing on the ideas outlined above, and also on the work of Lindblom (1994) and Pollitt (1999) Table 1 highlights some key functions of accountability relationships in the public sector.
Table 1. Key Functions of Public Sector Accountability Relationships

- To demonstrate and enhance the legitimacy of government and public service organizations;
- To sustain principles of democracy where appropriate;
- To identify and serve the broader public interest while protecting legitimate private interests;
- To empower and guide those entrusted with public tasks and responsibilities so they can undertake their responsibilities as responsively, efficiently and effectively as possible;
- To ensure that delegated power and authority are used with due regard for public values, legal requirements and natural justice;
- To monitor and control public officials’ actions and use of resources so as to prevent their misuse or the abuse of power;
- To ensure that public services and servants are committed to learning from experience and to continuously improving their performance.

Given these and other functions, ensuring that accountability is effectively secured is clearly a critical issue. However, demands for ‘more accountability’ are not hazard free. Paradoxically, as Caiden notes, while “too much independence and too few constraints have allowed too much wrongdoing, too many controls and too little trust have stultified government and prevented rapid, flexible action” (Caiden, 1988: 17). Thus, if the performance desired is to be achieved, a balance must be struck between officials’ autonomy, their discretionary use of power, and their accountability to others (McKinney and Howard, 1979). Care must be taken then to ensure that the costs of accountability related activities do not exceed the benefits derived. There is a real danger also that too many demands for accountability may not only inhibit officials from taking action when needed, but may also place service providers and managers under considerable strain and lead to resentment and a loss of morale. For example, staff may feel demoralized if they believe that their professional judgement is no longer properly respected; managers may feel that their decisions and use of scarce resources are being challenged, perhaps unfairly, by untrained people who cannot comprehend the complexities of effective service delivery.

Critics of traditional, and often paternalistic public services, however, argue that if members of the public and service users or “customers” can be involved more actively and can share the responsibility for making decisions about service objectives, provision and priorities, then a more productive partnership between service purchasers, providers and users will develop. Ultimately, this should enhance accountability and lead to improved services that are more likely to attain the outcomes desired. To achieve this goal, however, a central issue must be “the amount and quality of information available to citizens or their agents” (Martin, 1997: 3). Thus Martin argues that if more information is made available to the public, then citizens can be helped to “participate more effectively in the decision making-process and to monitor the performance of agencies” (Martin, 1997: 3). Such transparency can also help in identifying who is responsible for what outcomes.

In recent years, typical developments that have led to an increase in the availability of information for the public have included the introduction of schemes such as the Citizen’s
Charter in the UK or Performance Pledges in Hong Kong. These tend to provide information about service access, standards and possible avenues for redress or for consumer choice if appropriate. They also may lead to the production of annual reports, often using a battery of performance indicators, that give information about how well a service has performed in relation to its planned goals and service targets. However, as the service providers normally manage the provision of such information, it is very easy for them to be selective about the information provided and the audience to which it is addressed. Further, as Pollitt and Bouckaert note, it is “inherently unlikely that one form of dissemination will suit each potential audience” (Pollitt and Bouckaert, 1995: 150). Thus service users might want information that tells them how well local services are meeting standards; taxpayers might want to have information that shows that value for their money is being obtained; and politicians may want evidence that policy goals and values are being met and upheld (Pollitt and Bouckaert, 1995: 151). The important issue in effectively securing public accountability through this “informational” approach then, is the extent to which accountees are able to assert, and accountors actually comply with, demands or requests for information over and above what the accountor has decided to provide from his or her own volition.

Not all agree, however, that the fundamentally consumerist approach of the Citizen’s Charter type of reforms enhances public accountability. Clearly, much will depend on the context—including the country or policy area—in which the reforms that affect accountability are introduced. For example, Stewart (1994: 75) believes that many of the UK’s public sector reforms in the 1980’s and 1990’s led to an “accountability crisis.” He believed that the long term, wider public interest had been endangered by changing the nature of public accountability relationships while giving undue attention to the needs and rights of individuals over those of the broader, collective community. In contrast, in non-democratic Hong Kong, the introduction in 1992 of Performance Pledges for services—based loosely on Citizen’s Charter type of ideas, was seen generally as a step towards greater public accountability. This was because although the Performance Pledges manifestly did not give citizens any rights, they did offer, for the first time, more information to the public as to what levels of service they could expect in principle and also, sometimes, what levels were being achieved in practice. The provision of such information thus gave a new opportunity for the public, their representatives and the media to start asking questions about service levels and standards and encouraged greater public debate as to what the policy goals should be. This was certainly a major advance on the previous service culture in which, as Hong Kong’s last colonial Governor commented, members of the public were more usually treated as mere ‘supplicants’ (Patten, 1992: 26).

**Redefining Accountability in a User-Friendly Way**

Whatever the rights and wrongs of the above debates, and whether there is or not a tendency towards a convergence of political, legal, individual and market mechanisms of accountability (Cooper, P.J. 1995: 174), the need to ensure that accountability relationships operate as effectively as possible in achieving their goals remains a key issue in all jurisdictions and services. One difficulty in resolving problems in effectively securing accountability may be that, as Adie and Thomas (1987) lamented, while almost “everyone seems to agree that there is not enough of it (accountability) around ...not everyone agrees on what it is or why it is in short supply” (Adie and Thomas, 1987: 142). How we define and categorize accountability, therefore, is important, and especially so if we are aiming to identify those attributes of accountability relationships that help the parties involved to secure accountability as effectively
as possible. Unfortunately, few of those scholars or practitioners who attempt to define accountability will readily accept each other’s definitions, but focus on their own specific areas of concern instead. In consequence, they find themselves in much the same dilemma as that facing the proverbial band of blind men trying to describe a camel but with each only touching one part of the creature. They all agree that there is some kind of animal in front of them, but deciding which kind of animal is the problem.

Certainly, definitions of accountability abound and most highlight one or two particular attributes of effective accountability relationships. Stewart for example suggests simply that accountability “can be seen as involving: giving an account for actions taken; that being held to account for those actions” (Stewart, 1994: 75). He qualifies this definition further, however, by stating that unless the accountee has the means whereby the accountor can be held to account, the simple provision of information or an account on its own is not considered as adequate to constitute accountability (Stewart, 1994: 75). This reflects Kogan’s view, (1986: 16-8, 25) that if any “accountability relationship” can be said to exist then, first, there must be “institutional authority” that empowers a judge or judges (accountees) “to call an individual or a group to account for their actions.” Second, once the account is rendered, the accountees must be able to use “hard, institutionalized sanctions” as appropriate. These sanctions vary, but usually can “affect such things as pay, promotion, continued employment or professional membership” (Kogan, 1986: 26). If their conditions are not met, and however important the relationship might be, then neither Stewart nor Kogan will consider this relationship to be one of accountability.

Kearns (1996) stereotypes the more strict and formal definitions of accountability as being limited, bureaucratically biased and as focusing on “a higher authority vested with the power of oversight and supervision, a measure or criterion used by the higher authority to assess compliance or performance of mandated activities, and an explicit reporting mechanism for conveying information to the higher authority (Kearns, 1996: 36). He believes that such definitions are particularly difficult to use where, for example, standards are implicit or not agreed upon or where institutionalized mechanisms for reporting are missing. Instead, maybe we need a more broad, pragmatic approach to defining accountability. This, whilst recognizing their importance, could devote less formal attention to the rights of the accountee, the exercise of control and the use of sanctions and give more attention to other processes and aspects of accountability such as reporting, transparency, answerability, responsiveness and responsibility. Such a definition, Kearns argues, should be able to reflect the realities of actual accountability relationships so that it is “more meaningful to professionals, trustees, elected officials, and others who wrestle with these problems on a daily basis” (Kearns, 1996: 9).

Wolf (2000) likewise considers that the principles and practices of accountability needs renewed attention and broadening, especially in regards to “future tides of reform” (Wolf 2000: 16). He suggests there is a need for ‘extending’ the concept of accountability so that we ‘reinvent specific accountability institutions and relationships as we reinvent government’ (Wolf, 2000: 20). This broadening of the concept covers not only traditional relationships between public authorities but also those found in the many new types of accountability relationships that include ‘governance networks’ (Wolf, 2000: 20). Further, he suggests that more attention should be given to the importance of values and ethics and to the ‘human dimensions’ of accountability relationships. Fundamentally, “if expectations are confusing and conflicting, if values are not clearly communicated, if professional skills are not adequate
to perform the required judgement, accountability is undermined” (Wolf, 2000: 20). In such cases, it is not surprising if the accountability relationships entailed prove ineffective.

Gray et al. (1996) provide a broader conceptualization that regards accountability as existing within the context of relationships, possibly contractual, in which an accountee (principal) has rights to give instructions about actions, has powers to reward or allocate resources, and has rights to be given or to seek information about the actions of an accountor (agent). However, in their definition, there also can be moral and natural rights to accountability information. Accountability, then, is discharged when, in the context of an accountability relationship, irrespective of whether it is legally, socially or morally defined, the accountor has provided or disclosed the information required about actions taken in fulfilment of responsibilities (Gray, R. et al., 1996: 39-41). Taking these ideas further, they suggest “that accountability can be due even where it cannot be enforced” (Gray, R. et al., 1996: 43). Thus, if the principal “is able to enforce accountability but chooses not to—through trust, ignorance, lack of concern, laziness or stupidity” (Gray, R. et al., 1996: 44), whereas Stewart (1984) would apparently argue that accountability has failed, Gray et al., suggest that even if the accountees fail to exercise their rights and duties to control, nonetheless the “principle of accountability still obtains” (Gray, R. et al., 1996: 44). Further, in many cases the accountees concerned—such as members of the public—may simply lack the powers or opportunities necessary for effectively “enforcing” the accountability of their agents however much they may wish to do so. Sometimes the accountability relationship is in fact more likely to become reversed so that it is the state and its public servants who appear to be controlling the society and citizens rather than the reverse. Thus, paradoxically, “each party can be both an agent and a principal to the other” (Gray, R. et al., 1996: 44). This is most likely to occur in places such as Hong Kong where “explicit, actual and perhaps economic power outstrips moral or natural rights” (Gray, T., et al., 1996: 44).

Other broad definitions of accountability note the importance of a weaker type of “responsive accountability” in which accountees have no particular rights and “are dependent on the willingness of those who are accountable to take their views into account” (Rochester, 1995: 192). Such accountability is often found in relation to agencies that claim to be “accountable to the local community” and where, perhaps, only the organization’s fear of losing support acts as a diluted form of sanction (Rochester, 1995: 192). Certainly, such forms of accountability are common in Hong Kong and elsewhere and especially in contexts, such as health care, where service providers possess considerably greater access to knowledge and resources than service users. Martin (1997) likewise highlights responsiveness to customers’ and to the public’s needs as an important aspect of public accountability (Martin, 1997: 2). Such ideas, which are closely related to those of New Public Management and consumerism (Pollitt, 1993, 1994a; Potter, 1988) are sometimes taken even further, such as by Pyper, who insists that a “simple” definition of accountability should “imply, at least in theory, a preparedness to deliver redress of grievances in cases of proven error” (Pyper, 1996: 9).

In the remainder of this paper, the argument for using a broader, more user-friendly definition of accountability is accepted. Thus accountability is seen in terms of relationships in which the powers, rights and duties of the respective accountors and accountees exist in varying degrees. The minimum requirement for a relationship to be considered as an “accountability” relationship, however, is that at least one party (the accountor) recognizes and acts upon some obligation, however vaguely defined, to provide some form of an
account of his or her actions in relation to specific responsibilities to another, possibly higher, party or authority (the accountee). No limits are placed on for what, to whom or on how the account should be rendered. Further, the foundation for the relationship can be based as much on a sense of moral obligation or social norms, as on legally or contractually defined requirements. The critical point is that the need to give an account is recognized and is acted upon irrespective of whether this is at the prompting of the accountee or accountor. As long as both accept and explicitly or implicitly act on the arrangements and their implications, the accountability relationship is maintained.

**Processes of Accountability Relationships**

In linking ideas about the importance, nature and effectiveness of accountability relationships, it seems that aspirations for more effective accountability share many similarities with aspirations for better health. While some people are simply grateful to be alive, irrespective of their health status, for others the search for better health never ends. Sometimes, we can do more to reach a healthier or more accountable state—for example by exercising for health or involving the community in oversight bodies for public accountability. Equally, sometimes we can do less or we may need to abandon comforting habits that, unless dispensed with—such as over-eating or operating behind a veil of official secrecy—are likely to hinder, if not actually cause further harm to health or accountability. The securing of accountability, then, can be thought of as entailing a number of different processes and attributes, each of which, depending on the extent of their presence or absence, can contribute to the relative strength, effectiveness or “health” of an accountability relationship. Typically, accountability processes include: assigning responsibilities; agreeing on goals; establishing performance criteria and standards; controlling and monitoring; rendering accounts on and reviewing results; judging; answering and explaining; rewarding, sanctioning, mentoring; and so on.

There are many possible accountability processes and the extent to which any accountability process or attribute is present in the context of a specific accountability relationship varies. Here, Hood’s (1983) concept of “scalability” can be helpful. For example, the rendering of accounts is “scaleable” and can take place hourly, daily, weekly, monthly, and so on. In each case an account is given, but the frequency of reporting and the detail provided can vary considerably according to need. The same concept can also apply to other aspects of accountability relationships. For example, in some relatively informal accountability relationships the responsibilities of the accountor and accountee are only assumed and never made explicit (everyone knows what a good job is!). In others, the relationship may entail reaching systematic agreements as to targets or what records will be kept of what is to be done and by whom. In still other relationships, accountees may direct and command the accountor and obedience is expected without any real discussion or agreement. Clearly, the above scenarios reflect different degrees of the possession or use of the accountees’ powers. It would be wrong, therefore, to assume that if, for example, an accountee possesses the actual capacity to issue formal commands he or she will necessarily do so. An informal approach might still be considered preferable for achieving the accountability desired. For example, discussing and agreeing what is to be done may help to develop mutual trust and this may be far more effective at ensuring willing compliance and accountable behavior than the accountee simply issuing orders that could be resented or even resisted. A critical factor, however, is the extent to which the scalability of any accountability mechanism, process or attribute is under the control of either the accountor or accountee. In cases where the accountor effectively exercises the control over the processes
involved, there is less likelihood that the accountee will be able to insist on what he or she wants. For effective accountability, then, the scalability of any process, mechanism or attribute should be properly under the accountees’ control and this may be partially dependent upon extent to which the accountees are clearly identifiable.

For example, at a minimal level, accountability related activity might include an accountor providing some form of an account of his or her plans, actions or performance to an accountee(s). The accountee(s), however, might not be identifiable individuals but could be a broad “class” of people such as the “general public.” Many organizations, for example, “demonstrate” their accountability by leaving free newsletters with details of their performance targets and actual performance in some public place. Here, precisely who picks up the leaflets is less important than the fact that certain information has been provided that enables others to come to some judgement and to ask questions about the organization’s performance. Although not a very strong form of accountability, this may nonetheless play an important role in stimulating more accountable behavior, as well as public debate, and is usually preferable to the alternative of doing nothing. But what if the information provided is inaccurate, biased or is designed to mislead? Clearly, honesty and accuracy in rendering accounts are also going to be important attributes for ensuring that accountability relationships are effective.

Imagine now a different scenario in which a known accountee, has delegated to his or her accountor specific responsibilities and authority and has set goals, targets or measures against the accountor’s performance will be judged. Where the accountor performs well, the accountee might give some reward—perhaps continued employment or a bonus. If performance is poor, however, sanctions might include removing the accountor from office. Sometimes unexpected and uncontrollable events might prevent the accountor from performing as expected. In such cases, the accountee may need also to shoulder some responsibility, especially if holding unrealistic expectations or if the resources delegated prove inadequate for attaining the targets set. A number of factors or attributes, then, can play on important part in determining the effectiveness of a particular accountability relationship. These, however, may not apply equally to all accountability relationships and may be lacking or weakly present in some, while in others they may dominate the relationship and the extent to which accountability is effectively secured or not.

Clearly, the effectiveness of accountability relationships can be affected significantly by factors such as those outlined above. Further, if we agree with Wolf that while accountability “is an almost universally accepted standard for public administration,” its “meaning and institutional applications vary from country to country” (Wolf, 2000: 16), then maybe if we examine those factors that practitioners and academics in different jurisdictions and relationships believe to be important, we can understand better the attributes that are key to enhancing the effectiveness of accountability mechanisms and relationships. This issue was raised in the context of a recent study into public and managerial accountability in Hong Kong’s Hospital Authority (Hayllar, 1999b). During the study, 78 people in key accountability relationships were interviewed. The following sections relate their views to other ideas taken from the wider literature and attempts to develop a more comprehensive picture of the attributes of effective accountability relationships.
The Attributes of Effective Accountability Relationships

In the Hong Kong Hospital Authority study, the answer given most frequently to the question as to what attributes or factors were most important in securing an effective accountability relationship was the need for the accountors and accountees to understand, trust and deal fairly with each other. For example:

Before we can make it (the relationship) work... I think we have to have trust and then to be objective... we have to understand each other's personality... A bit of give and take, so the trust, and then forgiveness, is the most important thing (a senior hospital manager).

The need for what one senior HA official termed as a “service” rather than “bureaucratic” or “provider’s orientation” was also suggested frequently. Thus, one individual spoke of the need for:

Making sure that everybody from top to bottom feels that they are accountable... Then we can have a ‘service orientation’... If we can reach that day, then we will be accountable all right! But, if we are only a bureaucracy, with a provider orientation, we will not be accountable. We will feel accountability is being a nuisance, something that is causing inefficiency. The fundamental thing is whether we recognize that we are working for the people... (a senior HA official).

Another of the commonly mentioned factors was the need for everyone to have a clear idea as to what their responsibilities and accountabilities might be. For example:

I think within such a big organization if every employee, everybody no matter whether you are in the high managerial position or you are in the front line staff, if you are clearly informed of your responsibility and accountability then everyone will share the important things...and the performance and the service delivered to the public will be improved (a hospital middle manager).

Although more than thirty broadly different ideas were suggested, the nine attributes most frequently cited as important and effective for ensuring accountability relationships are summarized in Table 2. This also provides some illustrations as to how the interviewees saw these attributes in the context of their own accountability relationships.

Many of the interviewees in the HA study illustrated their answers by explaining the problems they faced when certain attributes of effective accountability relationships were lacking. For example, several people, when emphasizing the importance of a clear understanding of responsibilities, explained that constantly changing organization structures and the lack of proper job descriptions was seriously hampering dialogue about expectations and performance in their roles. This, they thought, harmed accountability. Thus, for example, one junior nursing manager commented:

Our management structure is always changing and it makes the accountability very confusing... A structure is important. We do have an organization structure but it is not stable, it is always changing and we need a stable organization structure, we need job descriptions, we need trust and regular discussion with managers, regular meetings, regular reviews (a hospital junior manager).

Another problem that was mentioned frequently related to the sheer volume of accountability requirements and relationships. Several interviewees asked if:

With the present resources in terms of documentation, monitoring, evaluation, whether the whole accountability initiative as a whole is sustainable? (a hospital middle manager).
EFFECTIVE ACCOUNTABILITY RELATIONSHIPS

For some, there was no doubt that too many new mechanisms had been introduced since the establishment of the HA and, in the face of a real fear of ‘accountability overload,’ the point was made that maybe:

every accountability initiative, for example quality improvement, medical audit forums, Patient’s Charter, if taken on its own is very worthwhile. But there is not really enough clear guidance from Head Office as to how to prioritize all these initiatives. So that I think if the hospital or the clinical team loses sight of the priorities then it is all the time trying to chase after the newest accountability initiative or projects... so, at the end of the day you may have finished all the accountability projects, but you don’t have any time for anything else really! And that is probably the most important thing (a hospital middle manager).

The problem of how to prioritize between conflicting accountabilities was addressed by many. Ultimately, however, those closest to the delivery of care generally wanted to put their accountability to patients first. Those with more management responsibilities tended to focus on the fact that they had to be accountable for the bigger picture, for the overall use of resources and these managers spoke more frequently about accountability to their hierarchical superiors or to the community at large.

The HA study showed that those involved in accountability relationships are well aware of both the benefits to be gained when an accountability relationship works effectively, and of the frustrations and dangers when the attributes of effective accountability relationships are lacking. In examining the wider literature, similar lists of key attributes for effective accountability relationships can be found. For example, Edwards and Hulme (1996), comment that the belief that somewhere there is a perfectly accountable organization is nothing but a myth. They suggest that what matters in the relationship is the extent to which the accountees have three kinds of capacities—the capacity to demand reports and information, the capacity to appraise reports and information, and the capacity to operate sanctions (Edwards and Hulme, 1996: 10). They, like the HA interviewees, also suggest that it is more likely that an organization can be held to account effectively if goals are clearly stated; decision making and relationships are transparent; resource use and achievements are reported honestly; there is an appraisal process for the overseeing authorities to judge whether results are satisfactory; and whether concrete mechanisms, including rewards and punishments, exist for holding accountable those responsible for a particular performance (Edwards and Hulme, 1996: 8).

Both the Office of the Auditor General of Canada’s (1998) ‘Indicators of Effective Accountability,’ together with the OECD’s (1995) ‘Four Requirements’ for a manager to be effectively held to account, include the presence of clarity of roles, responsibilities and performance expectations. In the Canadian case, the importance of balancing expectations and capacities; the credibility of reporting; and the reasonableness of review and adjustment processes are also stressed. The OECD reiterates the need for adequate and appropriate incentives in the form of both rewards and sanctions. It also highlights further the importance of using appropriate systems for the monitoring, reporting, and analyzing of results (OECD, 1995: 33).

Day and Klein particularly stress the critical importance of intelligible information and suggest that:

if information about actions or statistical data is meaningless to one or other of the actors in the accountability arena, whether as citizens, authority members, or service providers, the result will be a dialogue of the deaf.
Information, the life-blood of accountability, will be literally meaningless; of no significance in judging actions or performance" (Day and Klein, 1987: 243).

If the provision of sound information out from the accountor to the accountee is an important element of effective accountability relationships, so too is the inward flow of information from the accountees who, in public accountability relationships might include the citizens and society as a whole. Incoming information can be used to help policy makers, planners and those implementing services to improve service quality and to be generally more responsive and accountable to the public. Consumerist thinking that also emphasizes aspects of “access, choice, information, redress, and representation” has proved particularly influential in this respect (Martin, 1997: 8; Potter, 1988). The use of customer surveys, “open days,” public meetings, “focus” or users’ groups to gain feedback and fresh ideas about services and their future development is now common practice in many organizations, as is in the field of management accountability, the use of staff forums and consultative committees. In most of such mechanisms, however, the emphasis tends to be much more on the relationship with the individual consumers or “customers” than on empowering citizens as a whole with any new legal rights that could enable them to effectively call and hold officials to account (Pollitt, 1994a; Beale and Pollitt, 1994).

Both Caiden (1988) and Pyper (1996) highlight the importance of the need for some means for redress or restitution when the accountor fails to perform as required. From Gray, R. et al. (1997) and Pallott’s writing, (1991), it also appears that the fair treatment of all parties should likewise be listed as one of the indicators of effective accountability relationships. In some cases where multiple accountability relationships are involved, it is highly likely that the accountor will find that some accountees’ interests and demands for accounts will conflict with those of others. For example, we can think of a ward manager facing potentially conflicting demands from patients and their relatives, from medical staff, from his or her peers and immediate superior as well as from his or her subordinates. Sometimes, some accountees may be far more strident and insistent in their demands for information and action than others. The accountor, therefore, may need to strike a balance or to prioritize between different types of accountability and accountability relationships. Ensuring that the accountor gives an appropriate and fair balance of attention to each accountee then, may be yet another important attribute of effective accountability relationships.

Also, with regards to fairness, if, as argued earlier, Mulgan’s (1997) proviso that the public must somehow retain the ultimate right to control for public accountability to exist is difficult to accept at face value, we can nonetheless include in our list of ‘attributes for effective accountability relationships’ at least an element that reflects the need for the accountees to be as ‘fairly representative’ of the different stakeholders as possible. For example, if accountability to local communities is considered important, then it seems fairer to appoint to accountability to local communities is considered important, then it seems fairer to appoint to accountability related bodies, such as school or hospital governing bodies, people who live or work in the district served, rather than those from far away and with no local knowledge or contacts.

If we now bring together the ideas from the literature with those produced from the Hong Kong HA study, we can see that several elements are shared in common. However, we can also see that many notions of accountability and what makes for an effective accountability relationship clearly relate closely to the context and culture in which they
arise. For example, the items extracted from the literature tended to place most weight on the processes and mechanisms involved in holding someone to account. The HA interviewees, however, appeared to give rather more emphasis to the interpersonal aspects of accountability, such as sharing values and visions, to mutual trust, or to the accountees mentoring accountors, and so on. This may reflect the fact despite their relative seniority, quite a few interviewees saw themselves more as accountors rather than accountees and, as they adjusted to operating under the HA’s new accountability mechanisms, maybe they were particularly sensitive about how the accountability relationships involved were impacting on themselves. Another possible explanation could be that the Hong Kong context and its relative lack of political or other means for ensuring public accountability has laid more of an onus on the accountor to act upon a moral obligation or on the imperative of personal values to be accountable. This behavior would be fully consistent with that encouraged by the Confucian values and moral codes that have underlain much of the approach to public administration in Hong Kong (Huque, et al., 1997: 16-17).

Table 3 brings those attributes of effective accountability that have been discussed in this paper. The list is clearly not exhaustive and, no doubt, other writers could add many more items. Several of the attributes or factors can be loosely grouped together according to aspects of accountability such as: who are the actors; what are the underlying values; the rights and responsibilities entailed; rendering and appraising the account; making and enforcing a judgment; or the qualitative aspects of the interpersonal relationships involved. It should be noted, however, that not all attributes will be present in every accountability relationship, and some are probably more suited to one type of accountability than another. However, each attribute can be thought of as having its own continuum and a variable potential for scalability. Thus, sometimes one attribute may become for a while considerably more important than others within the same relationship. However, the more each factor or attribute is present, the more likely it is that “accountability is effective in practice” (Office of the Auditor General of Canada, 1998).

Table 3. Aspects and Attributes of Effective Accountability Relationships

<table>
<thead>
<tr>
<th>The Actors</th>
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</thead>
<tbody>
<tr>
<td>Accountees and accountors are indentified clearly;</td>
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<tr>
<td>Accountees are truly representative of the stakeholders concerned;</td>
</tr>
<tr>
<td>Actors are not over-burdened with too many accountability relationships;</td>
</tr>
<tr>
<td>The distribution and balance of power between multiple accountees is appropriate.</td>
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<table>
<thead>
<tr>
<th>Values</th>
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</thead>
<tbody>
<tr>
<td>Accountors and accountees share the same vision and common values;</td>
</tr>
<tr>
<td>Each party is committed to and believes in the value of being accountable.</td>
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</tbody>
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<table>
<thead>
<tr>
<th>Rights and Responsibilities</th>
</tr>
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<tbody>
<tr>
<td>Each actor’s rights and responsibilities are defined clearly and understood;</td>
</tr>
<tr>
<td>The accountor’s responsibilities, autonomy, and capacities are balanced;</td>
</tr>
<tr>
<td>The accountee sets specific goals and targets for the accountor to achieve as needed;</td>
</tr>
<tr>
<td>Expectations of performance are linked to agreed standards and criteria for evaluation;</td>
</tr>
<tr>
<td>The accountee controls the scalability of the accountability processes and attributes;</td>
</tr>
<tr>
<td>Accountees have the ultimate right to control and set the agenda for the relationship.</td>
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</tbody>
</table>
Rendering and Appraising the Account
- Resource use, achievements and failures are reported timely, intelligibly, honestly and credibly;
- Accountors are appropriately responsive to each of their accountees’ needs for an account;
- Accountees have the capacity and commitment to actively appraise the accounts they receive;
- Accountees provide accountors with relevant feedback;
- Costs of rendering accounts do not outweigh the benefits derived.

Making and Enforcing a Judgment
- The monitoring system enables accountees to judge results fairly;
- Accountees have the capacity, power and authority to ensure the accountor’s compliance with their prescriptions;
- Accountees possess incentives, including rewards and sanctions, for motivating or holding accountors accountable for a particular performance standard;
- Mechanisms exist whereby accountees can secure redress or reparation if appropriate;
- Accountors can appeal if judged or sanctioned unfairly.

The Accountability Relationship
- The functions and relationale for each accountability relationship are clearly understood and justifiable;
- Accountability relationships are built on mutual trust and a sense of fairness;
- Good communication exists between accountors and accountees;
- Accountees mentor, and not just monitor, accountors;
- There is a two-way transparency of decision-making and relationships;
- Prioritizing by accountors between multiple accountees is considered fair by all concerned.

Conclusion
This paper has shown that accountability and accountability relationships have essential roles to play in public management and governance. Not least, they serve to safeguard the public interest, to empower and monitor those entrusted with public responsibilities, and contribute to the honest, fair, efficient and effective attainment of public objectives. But quite what accountability is, and how best to achieve it, remains a contentious and complex issue. This is partly because accountability relationships are contextual and must inevitably reflect the circumstances, concerns and values of the individuals, organizations or societies to which they relate (Pyper, 1996; Kernaghan and Langford, 1990, Day and Klein, 1987: 1).

In this paper, a broad definition of accountability has been adopted with the critical emphasis on the need for the accountor to recognize and act upon an obligation to provide others with some forms of account of their actions in relation to particular responsibilities. However, because accountability is not a value free concept, but is contingent upon many other factors, attempts to answer the question as to “what constitutes ‘best practice’ in securing effective accountability,” are similarly variable, contentious and contextually bound. Further, as societies become more complex, problems both with defining as well as effectively
securing accountability will escalate. As Pollitt (1999) comments, simply having “faith” in, for example, the sufficiency of current practices for securing public accountability is “unjustified” and “the design of accountability arrangements needs to alter” to reflect the changing relationships between governments and citizens (Pollitt, 1999: 2).

What this suggests, then, is that due care and attention must be given to the design of accountability mechanisms and relationships both when they are first established and on a continuing basis. Clearly, if accountability processes and relationships fail to secure their objectives and the accountability intended, then we must find new ways to help us enhance their effectiveness.

One answer suggested by this paper is to periodically audit accountability relationships. This can be done in terms of first, verifying that the original functions or purposes of the mechanisms and relationship concerned remain valid and second, that the relationship itself is still serving the purposes intended. Even if the original functions and aims of the accountability relationship hold good, alternative and possibly better means and relationships to achieve these objectives may have been developed. In this case, the question as to whether to keep that particular relationship or to use some other ways to secure the desired accountability must be addressed.

Let us assume, however, that we remain convinced as to the value of retaining a particular accountability mechanism and associated accountability relationship. The critical issue then is to find ways in which to identify and build on the relative strengths of that relationship and to enhance those attributes of effective accountability relationships that appear to be lacking or only weakly present. It is here that a checklist, such as that presented above, can be of value in auditing or interrogating the relationship.

For example, for accountors with multiple accountability relationships, it may be that some accountability requirements and relationships overlap and could be sensibly combined. Similarly, by asking accountors and accountees, independently of each other, to explain their vision and values, significant differences might be identified. If so, then there is surely much to be gained from discussing these differences and from seeking together to reach more of a consensual view.

As far as the rights and responsibilities of accountors and accountees are concerned, experience shows that accountors and accountees frequently hold strongly contrasting views as to what their respective responsibilities are meant to be and actually are (Hayllar, 1997, 1999b and Levacic, 1995). Similarly, if examining how accounts are rendered, it is fair to question whether existing reporting mechanisms ensure that intelligible information on problems surfaces in time for remedial action. Further, once the account has been given, do the accountees realistically have the capacities to form a judgment and enforce it? If not, why, and what can be done to change this?

Using such a checklist can, therefore, prompt thoughts of the possible ways to enhance the effectiveness of the relationship. Of course, sometimes, the feasibility of reform will be impinged upon by other constraints—economic, political, social or managerial—and this will affect the overall costs and benefits of change. However, if we are to be accountable for the way in which we implement our accountability relationships, then we must be prepared to undertake and be open about the results of such audits. We must also explain why, if
weaknesses are identified, the requisite actions to strengthen the effectiveness of the relationships are nonetheless not taken. This, in turn, will require open discussion of the issues involved and thus also help to enhance accountability.

Best of all, however, is if the checklist can be used to help stimulate a frank exchange of ideas between the accountors and accountees so that, together, they agree on actions that will enable their relationship to better secure the accountability desired.

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Hayllar, M.R. (1999b), Accountability and the Hong Kong Hospital Authority, PhD. Thesis, Brunel University, Uxbridge, UK.


