



Accountability, emergency and liberty during COVID-19 in the UK 2020-22

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Purpose

The study explains why Parliamentarians in the United Kingdom (UK) focussed on accountability through data during the COVID-19 pandemic, as well as on how data could be used to improve the government's response to the pandemic.

Design/Methodology/Approach

Understanding the implications of accountability for COVID-19 is crucial to understanding how governments should respond to future pandemics. This article provides an account of what a select committee in the UK thought were the essential elements of these accountability relationships. To do so, the authors use a neo-Roman concept of liberty to show how Parliamentary oversight of the pandemic for accountability was crucial to maintaining the liberty of citizens during the crisis and to identify what lessons need learnt for future crises.

Findings

The study shows that Parliamentarians were concerned that the UK government was not meeting its obligations to report openly about the COVID-19 pandemic to them. It shows that the government did make progress in reporting during the pandemic but that further advancements need to be made in future for restrictions to be compatible with the protection of liberty.

Research Limitations/ Implications

The study extends the concept of neo-Roman liberty showing how it is relevant in an emergency situation and provides an account of why accountability is necessary to the preservation of liberty when the government uses emergency powers.

Practical Implications

Governments and Parliaments need to think about how they preserve liberty during crises through enhanced accountability mechanisms and the publication of data.

Originality/Value

The study extends previous work on liberty and calculation, providing a theorisation of the role of numbers in the protection of liberty.

Key words: Accountability, Liberty, Crisis, Emergency, COVID-19, United Kingdom

1. Introduction

Emergency has become a crucial part of politics in the 21st century.¹ Whether in the form of terrorism, the financial crisis, austerity and its effects or long-range crises such as global warming, politicians are forced to respond to threats some of which appear existential. This is not novel: states of emergency and crisis have been recurrent features of constitutional politics (Poole, 2015). However, environmental and political trends suggest that this world of crisis is going to accelerate with 2020 being “merely a moment in a process of escalation” (Tooze, 2021, p. 301). Tooze (2021, p. 6) has described this phenomenon as a polycrisis, a state of affairs which is marked by the interaction and coincidence of different crises at a regional or global level. Consequently, countries are potentially going to face a perpetual state of emergency in which they struggle to deal with interlocking and successive crises - some of which are long-term in their nature (Tregidga and Laine, 2022). Governments in such emergencies are forced to respond at speed to deal with the outcomes of the crisis (Grossi and Vakulenko, 2022). This was particularly evident in the COVID-19 crisis of 2020, in which governments came under considerable pressure to change the fabric of people’s lives through measures such as lockdowns.

The pandemic began globally in 2019. By the first quarter of 2020, the pandemic had reached most countries in the world. Globally, it caused stresses to health systems with particularly severe examples in New York (USA) and parts of Italy. The UK government thought that there could be “hundreds of thousands of deaths from covid” in the UK and contemplated the argument that an unmitigated COVID-19 outbreak would imply that “you would then have had no NHS [National Health Service] for anyone”- consequently it justified emergency action. (Health and Social Care and Science and Technology Committee, 2021, Q1022). This sense of apocalypse was supported by assumptions made on the basis of the UK’s historical documented experience of Spanish flu - which suggested 820,000 people would die in the UK from COVID-19 (Health and Social Care and Science and Technology Committees, 2021a, Q1293). Governments enacted a series of restrictions to people’s lives. These restrictions varied across the world, with some countries such as Sweden taking a more moderate approach and others like New Zealand applying substantial travel bans or like China severe lockdowns. However, in most countries including the UK, these measures had similar basic implications: people were unable to meet except for in very limited situations when outside their homes, many countries brought in mask mandates and people were unable to travel either domestically or internationally. These severe restrictions on individual liberties were put in place both by democratic and non-democratic governments, with both adopting “drastic” approaches on occasion (Yan *et al.*, 2020).

Most of the accounting literature on the pandemic reflects on it as a challenge of governance. Scholars argue that academic accounting should “address severe and fundamental global problems and contribute to learning lessons from this pandemic” (Leoni *et al.*, 2021, p. 1307). COVID-19 represented for scholars an opportunity to study a crisis as it unfolded (Rouleau *et al.*, 2021). Scholars have focussed on how data was used to track the epidemic (Mitchell *et al.*, 2021), to manage relations between central and local government (Ahrens and Ferry, 2020, 2021) and even to manage individual organisations (Huber *et al.*, 2021). Ahrens and Ferry (2021a) brought attention to the ways in which accounting was employed to normalise the

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3 pandemic. In all these discussions, the citizen becomes an object of biopolitical government -
4 the type of government described by Foucault (2007) as being particularly important within
5 the modern history of the state.
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8 Sceptics of government approaches to restrictions have often argued that by implementing
9 these restrictions, democratic governments could become police states in their approach to the
10 pandemic (Sumption, 2020). Accounting scholars have shown that measurement of death both
11 reduces the humanity of the individual by turning them into a statistic (Yu, 2020) and creates
12 the risk of a perpetual emergency in which action forever might be taken (Antonelli *et al.*,
13 2022). Currently the accounting literature leaves us with the dilemma of a governmental power
14 that during the time of COVID-19, thanks to the manipulation of data, has the potential to grow
15 inexorably and a profound pessimism about the ability of citizens to survive as free subjects of
16 this data driven approach to the world. This leaves us with a theoretical gap about what
17 accounting can do to enable citizens to remain free in a world increasingly dominated by
18 emergency.
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22 Conventional theories of liberty do not help us forward in this regard. They draw on Thomas
23 Hobbes's classic articulation that "liberty or freedom signifieth (properly) the absence of
24 opposition" and hence a "free man is he that in those things which by his strength and wit he
25 is able to do, is not hindred to doe what he has a will to" (Hobbes, 1996, pp. 145-146). This
26 definition of liberty has been influential in the last century and is often described, following
27 Isaiah Berlin, as negative liberty (Berlin, 2017; Podoksik and Elazar, 2021). It has frequently
28 been the form of freedom discussed in the accounting literature (Neu and Graham, 2006;
29 Oldroyd *et al.*, 2018; Balep and Junne, 2020). However, it struggles to articulate how the state
30 can be justified in taking action that severely restricts the individual choices of citizens as any
31 such restriction becomes a restriction on their liberty. In the case of the present emergency, if
32 we define freedom as being "an agent free from the interference of others" then it is hard to see
33 how the restrictions brought in by the COVID-19 legislation did not in the end create something
34 akin to an illiberal regime (Pettit, 1993, p. 15).
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38 To address this gap, we propose a different philosophical tradition about liberty that focusses
39 on the ability of an agent to live in a state of freedom that allows us to both justify emergency
40 measures and to evaluate whether a government's response to an emergency meets standards
41 regarding liberty and democracy. This different tradition of liberty is the neo-Roman theory of
42 liberty. Skinner (1998) originally identified this as a historical thesis and Pettit (2010, 2012 and
43 2014) has developed its philosophical content. The key definition of liberty is that it is "the
44 name of a status, that of persons capable of living as they please in virtue of not being subjected
45 to the will of anyone else" (Skinner, 2022, p. 243). If we take this view of liberty, we need to
46 think about protecting liberty in a different way. A proponent of negative liberty like Hobbes
47 would say that a government that protects liberty allows citizens the maximum number of
48 choices. A proponent of neo-Roman liberty says that a government that protects liberty gives
49 each person the status of a free person who is not subject to the arbitrary power of another
50 person. This has important implications. For an advocate for negative liberty, the opposite of
51 liberty is an act of interference which prevents a choice being made, for a neo-Roman theorist
52 it is the fact that you live under the domination of another person. We can see the difference if
53 we apply this to a hypothetical case from ancient Rome. In the case of a slave with an indulgent
54 master who permits them to do what they wish, someone who believes in negative liberty
55 would say that the master is not interfering in their choices by forcing them to do something
56 and therefore despite their legal status they are free. A neo-Roman writer would say that the
57 slave might be able to do what they wish, but as they have to consider at any point the fact that
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3 their master could theoretically remove their ability to choose, they remain under the
4 domination of their master and consequently they are not free.
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7 The neo-Roman theory of liberty significantly changes how we think about the way that liberty
8 is protected. Given that we all live under the power of the state, a neo-Roman theorist faces
9 problems that a negative liberty theorist does not. For the exponent of negative liberty, so long
10 as I am free to do what I want, I am free. For a neo-Roman, somebody living in a despotic state
11 is unfree - even if he or she has the current ability to act as they wish. The neo-Roman
12 perspective is to argue that constitutional constraints on the inevitable powers of the state are
13 thus crucial to protecting the freedom of the subject - otherwise that subject lives in a perpetual
14 state of unfreedom. Constitutional protections of the rights of legislatures to hold the executive
15 to account become defences of liberty - including the powers of auditors to inform the
16 legislature about the activity of the executive (Ferry and Midgley, 2022). In this paper, we
17 extend this work and that of Funnell (2007, 2008) to provide tests that governments must meet
18 to ensure their citizens remain free even in a time of emergency.
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22 Following Pettit (2010), we argue that for the government not to threaten liberty during
23 emergency, its actions must meet two conditions: firstly a rule of law condition and secondly
24 a contestability condition. The rule of law condition has been examined by legal scholars
25 regarding the drafting of the Coronavirus Act and related legislation (Hidalgo et al., 2022). In
26 this paper we examine the contestability condition. Pettit (2010, pp. 186-187) breaks down
27 contestability into three elements: that there is a “potential basis for contestation”, “a channel
28 or voice available by which decisions may be contested”, and lastly that “there is a suitable
29 forum in existence for hearing contestations”. We argue in this paper that these concepts of
30 contestability can be used by accounting scholars to understand whether citizens of a polity
31 remain free, even in an emergency.
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35 As context, we consider the UK response to the pandemic. This developed in common with
36 most other European countries in the first quarter of 2020. The UK government, alarmed by
37 reports from Italy, decided in March 2020 to bring in a series of restrictions. As these
38 restrictions were public health measures, they varied legislatively between the four nations of
39 the UK, with the devolved nations (Wales, Northern Ireland and Scotland) having separate
40 approaches to England. A select committee within the UK Parliament began an inquiry into
41 the way that data had been used during the pandemic on 22 September 2020. The inquiry held
42 several evidence sessions with experts, officials and ministers and reported in March 2021. The
43 committee continued working on the pandemic throughout 2021-22. It focussed upon the
44 government’s publication of data about the management of the pandemic, justification of
45 policies and approach to Parliamentary accountability. Parliament’s response enables scholars
46 to evaluate the degree to which the UK’s approach to COVID-19 was compatible with
47 continuing neo-Roman liberty during the pandemic. The committee found that whilst the UK
48 did enable contestation through regular and improving data releases, there were significant
49 gaps around accountability and communication. Whilst UK policy therefore was contestable
50 during the pandemic, improvements could be made in future crises to safeguard the liberty of
51 individual citizens.
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55 In part 2 of this paper, we explore how the accounting literature has responded to the pandemic
56 by putting it into the category of an emergency. We then show that accounting scholars have
57 argued that accounting has a function in maintaining democratic society through mediating the
58 relationship between the executive and the legislature. We then discuss the neo-Roman view
59 of liberty and how that permits governments to act in an emergency, whilst not restricting
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liberty itself. In this part, we also compare neo-Roman liberty to negative liberty. Then we discuss the tests developed by neo-Roman theorists, which can be used to distinguish between liberty-compatible actions by governments and liberty-incompatible actions. In part 3 of the paper, we discuss our research case and methodological approach. In part 4, we take the tests developed in part 2 and show how these were applied by the select committee in its inquiry into COVID-19 and liberty. We argue that they, implicitly, made an argument based on the tests that have been designed by neo-Roman theorists about what actions the government should take to ensure liberty was defended. In part 5, we make a concluding discussion concerning our findings and suggest that they have future applicability to both the continuing pandemic and to future crises that might arise.

2. Liberty, emergency and accountability

The paper now covers current literature on emergencies and the ways in which accounting facilitates government by numbers - a link using numbers between the government and the lives of the governed (Rose, 1991). However, this form of government has the potential to reduce freedom: accounting can become an instrument of surveillance. This is especially threatening when governments, in emergency situations, demand and use extraordinary powers to defend and protect citizens (Poole, 2015). Conventional accounts of liberty do not furnish resources for the description of measures that a government might take to retain freedom even under these emergency conditions. In this part, we set out a model of liberty developed by Pettit (2010, 2012 and 2014) and Skinner (1998) in which scrutiny is crucial to the protection of liberty. This concept of freedom opens ways in which accounting can mediate between the executive and legislature, allowing the latter to hold the former to account. We expand the analysis of Ferry and Midgley (2022) to show how calculative practices in general have a role in stabilising and securing liberty in emergency situations.

2.1 The biopolitical role of numbers during the pandemic

Before the pandemic struck, accounting scholars were aware of the fact that accounting in the public sector would increasingly need to explore how it responds to crisis. This is because the public sector is the “residual claimant in the face of globally relevant, unexpected and impactful events such as the global climate crisis, terrorist attacks, refugee and immigration emergencies, the eruption of new pandemics, wars or Brexit” (Steccolini, 2019, p. 268). Steccolini’s prescient comment suggests the challenge for scholars arising out of COVID-19: How could numbers help the state govern in a pandemic? In the accounting literature, the pandemic could be problematized as yet another “wicked issue” confronting the government (Leoni *et al.*, 2021). The literature considering the role of accounting in governing COVID-19 divides largely into two parts. Firstly, there are studies that assess the ways in which numbers have been or might be used to manage the pandemic itself. Secondly, there is a large body of literature that examines how the state can use numbers to manage its response to the pandemic.

Accounting has a role in supporting government responses through providing a technology that can be used to measure success and create a sense of interdependency between all those involved in the crisis (Walker, 2014; Lai *et al.*, 2014). Similar processes have been used in the recent crisis arising from the Russian invasion of the Ukraine (Grossi and Vakulenko, 2022). Rinaldi (2022) argued that a common theme in the accounting literature about the pandemic was a focus on how the public sector managed the pandemic and how the pandemic affected public budgeting. Ahrens and Ferry (2021a) showed how accounting practices were used to

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3 frame the pandemic and Parisi and Bekier (2021) explained how accounting numbers could be
4 used to territorialise and adjudicate about pandemic performance during 2020-21.
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7 The management of the pandemic has happened in a context in which governments
8 increasingly see their function as biopolitical. As Foucault (2007, p. 1) observed, in modern
9 government “the basic biological features of the human species [have] become the object of a
10 political strategy”. The biopolitical use of numbers involves using them to construct statistical
11 averages through which an average population can be assessed and decisions can be made
12 about them in the aggregate (Himick, 2016). This was already true before the pandemic began
13 but this process has been reinforced during the pandemic as traditional discussions of crisis
14 management become relevant to healthcare (Parker and Stern, 2022). During the COVID-19
15 pandemic, accounting scholars have supplied accounts of how numbers have been used at an
16 organizational level to manage the response within individual hospitals to the pandemic (Huber
17 *et al.*, 2021). Calculative technologies have allowed governments to understand the crisis and
18 its progress (Ahmad *et al.*, 2021; Ahrens and Ferry, 2021). At its most extreme, Mitchell *et al.*
19 (2021) have argued the success of different countries in managing cases can be seen in itself
20 as a type of management accounting, with cases and disease rates standing in for more typical
21 outcomes data. For Ahn and Wickramasinghe (2021), calculative practices became a
22 mechanism to hold individuals accountable before the state itself, making each individual’s
23 biology a governable unit. Issues around liberty within this literature are not really addressed
24 as the citizen becomes the object, which the state seeks to manage through accounting
25 technologies.
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29 30 **2.2 The role of emergency**

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32 However, to perform this management, the state requires justification, especially when it takes
33 the kinds of measures proposed by governments to deal with COVID-19. During the COVID-
34 19 crisis, governments found this justification through explaining that the crisis represented an
35 emergency in which normal rights and liberties should be suspended. This concept of
36 emergency has a long history in political thought, going back as far as Cicero (Poole, 2015).
37 The state of emergency is used to justify exceptional state action, for example in time of war.
38 In such a state of “legalised lawlessness on the fringes of civil society”, citizens have few
39 recourses to ordinary mechanisms to constrain the government of the day (Twyford, 2021, p.
40 353). Such ordinary mechanisms can take different forms. The emergency provided a
41 justification for the centralisation of political power, with expert advice, taking dramatic
42 decisions about people’s lives (Christensen and Lægreid, 2022). It can stimulate the
43 introduction of standardised systems and vocabularies, bringing together experts to deal with
44 the issue (Sargiacomo and Walker, 2022). Governments can take emergency actions, which
45 override previously existing standards or procedures, for example around the procurement of
46 goods (Sian and Smyth, 2021).
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51 Accounting scholars have described the roles of this kind of argument in a variety of different
52 contexts: during the financial crisis in 2009 (Huber and Scheytt, 2013), natural disasters such
53 as earthquakes (Sargiacomo, 2015) or during the invasion of Iraq to justify the behaviour of
54 the US government (Chwastiak, 2013). Recently, accounting scholars have shown how this
55 notion might inform transformations caused by climate change (Tregidga and Laine, 2022).
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58 The arrival of the biopolitical state has justified the expansion of this concept away from
59 occurrences that threaten the state itself to moments that threaten the life of the population in
60 the state. During the COVID-19 pandemic, governments took a range of extraordinary

measures to prevent death. As Yu (2020, p. 3) argues, during the pandemic, “since governments are held accountable for explaining the causes of death, the number of deaths is then taken as a country’s performance indicator”. Yu (2020, p. 3) argued that “the more favourable the calculations and measurements, the more “successful” or “competent” the governing bodies behind the biopolitical regime [could claim to be]”. Unusual or extraordinary measures can then be associated with reducing the number of deaths. This is precisely the claim that the theorists of response through numbers as governance argue for: suggesting that more rapid lockdowns and restrictions enabled a better trade-off between the negative consequences of continued lockdown (for health and the economy) and the impact of rising infections and hospitalisations (Mitchell *et al.*, 2021, p. 1,355). Christensen *et al.* (2016) and Ferry *et al.* (2021) suggest that even government accountability can be recruited as part of this approach to government.

Whilst much of this literature has focussed on how numbers can be used to govern, an increasing number of studies point, with concern, to the ways in which numbers have been implicated in the reduction of freedom and the potential for the creation of a perpetual state of emergency. Antonelli *et al.* (2022) warn that this is precisely the potential effect of the state of emergency in Italy, it may have “enduring effects on the liberty of individuals”. Antonelli *et al.* (2022) go further in warning that, just as with the war on terror, the creation of a state of exception may end up justifying the removal of the usual checks and balances and protections of civil rights that constitute a democracy. Certainly, citizens who feared the dangers of COVID-19 and therefore accepted the logic of emergency were more willing than others to see their ability to act circumscribed (Vasilopoulos *et al.*, 2022). This analysis leaves a problem: the accounting literature both suggests that management of a biopolitical crisis needs to be proactive and that it threatens to reduce and eliminate rights (Mitchell *et al.*, 2021; Antonelli *et al.*, 2022). Lorenzini (2021) proposes, the state’s biopolitical agenda only becomes problematic when its subjects are entirely passive. Christiaens (2021) describes such a passive democratic audience as a “population of ignorant patients put under the care of professional expert surveillance”. That leaves a further question about what principle we use to understand when that point of passivity has been reached. To do this, we propose we need to look at these issues during the COVID-19 crisis through the prism of neo-Roman liberty. Through looking at the crisis through this prism, we can derive principles that distinguish a governance of the pandemic that reduces freedom from one which does not.

2.3 Neo-Roman liberty

Antonelli *et al.* (2022) and Lorenzini (2021) both argue that the liberty they desire to protect is a continuing status. It is not the act of prohibiting a specific action that means liberty is under pressure, but the continued fact that the government might intervene or is intervening to prevent the citizen exercising their rights. Antonelli *et al.* (2022) confirm, for example, that their concern is that restrictions on liberty might seem “normal and even essential” in a “continued state of crisis”. This presupposes that liberty is a status of a person rather than the status of an act.

However, conventional ideas of liberty relate to an act. Hobbes (1996, p. 152) is very clear that liberty consists of the “silence of the law” and that “in cases where the sovereign has prescribed no rule, there the subject hath the liberty to do, or forbear, according to his own discretion.” Modern writers have reaffirmed that an agent is “normally said to be free to the degree to which no man or body of men interferes with my activity” and that you lack liberty “only if you are prevented from attaining a goal by human beings” (Berlin, 2017, p. 16). Accounting scholars

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3 have often pointed out that this form of liberty can actually enable the exploitation of others -
4 whether ex-slaves in the American south or the neo-liberal subject in the modern world (Neu
5 and Graham, 2006; Oldroyd *et al.*, 2018; Balep and Junne, 2020).
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8 However, there is one philosophical tradition, being the neo-Roman school of liberty, which
9 sees liberty as a status. In this view of liberty, one is either in a state of freedom or a state of
10 being dominated. In this part of the paper, we describe neo-Roman liberty, and in the following
11 part we discuss the relevance and limits of calculative practices for defending neo-Roman
12 liberty, even during a time of emergency.
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15 Historians rediscovered the idea of neo-Roman liberty from the works of republicans and
16 Roman lawyers working in Europe from the Renaissance into the eighteenth century (Skinner,
17 1998). This work was later built on by philosophers such as Pettit (2010, 2012 and 2014). We
18 use the phrase, neo-Roman liberty, rather than the often used republican liberty, because neo-
19 Roman liberty is associated with liberty within a constitutional monarchy as well as a republic
20 (Skinner, 1998, p. 55; Green, 2022; Skinner 2022). Neo-Roman theorists, drawing on ancient
21 precedent, were interested in the distinction between free people and slaves. In understanding
22 this distinction, they argued that slaves might easily be able to make decisions for themselves
23 in a variety of circumstances (Skinner, 1998, p. 40). However, the free person was different to
24 the slave as they operated “within their own jurisdiction or right” (Skinner, 1998, p. 40). A
25 slave might be ‘free’ in the Hobbesian sense - because he or she might be able to act as they
26 wished - but they would still not be free in the neo-Roman sense as they could always be
27 punished for that act or that ability to choose might be removed by their master. The same
28 principle for Hobbes applies to the citizen of a dictatorial regime - so long as they are able to
29 choose what they do in the moment, they are free, even if that choice could be removed at any
30 moment or they could be penalised in the future for making that choice by the dictator. Skinner
31 (1998, p. 84) develops this distinction by arguing that, for writers who hold to this idea, “to
32 live in a condition of dependence [on another’s will] is in itself a source and form of constraint”.
33 This distinction was later articulated by Pettit as the distinction between living under the
34 domination of another and living under the domination of oneself.
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39 This neo-Roman theory of freedom has two distinctive features in the context of the COVID-
40 19 pandemic. The first feature is that, alongside Antonelli *et al.* (2022), these theorists would
41 argue that the mere fact of interference does not create an unfree citizen or society. Pettit (2010,
42 p. 23) argued that in a case where someone might be conceived as acting “on condition that the
43 interference promises to further my interests and promises to do so according to opinions of a
44 kind that I share”, there is no exercise of domination but rather that person acts “in the fashion
45 of an agent who enjoys a power of attorney in my affairs”. Neo-Roman freedom actually
46 permits the state to act to enlarge the freedoms of its citizens against threats of domination from
47 others (Pettit, 2010, p. 150). As freedom is defined in this way, it is possible to envisage that
48 restrictions in an emergency can be compatible with this type of liberty. The test though is
49 whether the restriction is in line with the interests of the citizens of that state and whether it can
50 be challenged, held to account and ultimately changed.
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54 Consequently, the second feature of this argument is that questions about freedom swiftly
55 transform themselves into questions about the constitutional and democratic arrangements
56 within which citizens operate. Skinner (1998, p. 86) draws on a distinction made by the neo-
57 Roman theorist, James Harrington, who suggested that even if the subject of a tyrant and the
58 subject of a republic had the same freedom to act, the former was but “a tenant of his head,
59 liable to lose it as soon as he speaks or acts in such a way as to cause... offence”. As soon as
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3 the monarch or another authority has the ability to act at will, “there is no such thing as liberty”
4 (Skinner, 1998, p. 87). Rather, state authority can be non-dominating if it is “subjected to the
5 effective, equally shared control of the people” (Pettit, 2014, p. 111) (this is contrary to the
6 view of liberty taken by Hobbes and Berlin for whom the constitutional status of citizens is
7 irrelevant to the question of whether they are free or not (Hobbes, 1996, p. 149; Berlin, 2017,
8 p. 209).
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11 Neo-Roman theorists have been more specific about exactly what tests state authority needs to
12 pass in order for it to be non-dominating. There are two conditions described by Pettit (2010)
13 for the state to exercise non-dominating authority. The first is that the state must behave
14 according to an “empire of law” condition: laws must apply to each citizen equally and the
15 government must seek at all times to legislate for general principles rather than particular cases
16 (Pettit, 2010, p. 174). How far governments have met these conditions has been described by
17 legal thinkers in the UK (Grogan, 2020; Hidalgo *et al.*, 2022).
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21 More importantly in the case of accounting research, Pettit (2010, p. 185) secondly also argued
22 that the government’s decision had to be contestable: he suggests that non-arbitrariness
23 “requires not so much consent, as contestability”. Pettit (2010, p. 185) defines contestability as
24 “the extent that the people individually and collectively enjoy a permanent possibility of
25 contesting what government decides”. It is contestability that ensures that the sovereign cannot
26 act at will, even if that sovereign represents the majority will. Accounting scholars have
27 previously noticed the way that accounting can serve as a technology of criticism and scrutiny.
28 In the context of the pandemic, a similar observation about the importance of scrutiny by the
29 legislature was made by Ahrens and Ferry (2021a, p. 1341) who asserted it was “important”
30 that Parliament understood how money had been spent during the crisis. Funnell (2007, 2008)
31 argued that accounting could serve as a way of protecting liberty without defining exactly what
32 concept of liberty these practices protected. Understanding with precision exactly the concept
33 of liberty that we are using allows us to more precisely identify threats to liberty, whether they
34 come from the growth of the 20th century state (Ferry and Midgley, 2022) or, as in this paper,
35 political emergency.
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39 Neo-Roman theorists offer an approach to understanding the constitutional controls necessary
40 to protect liberty. Pettit broke down contestability into three separate aspects being basis,
41 channel and forum. Firstly, he argued that contestability required a basis in debate. Pettit
42 explains this by arguing this means that “at every site of decision making... there are
43 procedures in place which identify the considerations relevant to the decision, thereby enabling
44 citizens to raise the question as to whether they are appropriate considerations to play that role”
45 (Pettit, 2010, p. 188). Citizens constitutionally must be able to receive the information to
46 challenge government policy with (Pettit, 2014, p. 137). Secondly, he says that citizens have
47 to have a voice or channel to make their opinions known: Pettit (2010, p. 191) describes this
48 channel as a capability for citizens to “make themselves heard in decision making quarters”.
49 He suggests that this conversation has to be inclusive of “every significant group” within
50 society (Pettit, 2010, p. 191). Lastly, he argues that a basis and a channel are not enough on
51 their own: the contestations must take place in a “forum in which the contestations they make
52 can receive a proper hearing” (Pettit, 2010, p. 195). He expands this on the same page by
53 suggesting that the polity must be deliberative and inclusive, but also responsive to the
54 contestations that are made by citizens (Pettit, 2010, p. 195). We have used this framework to
55 organise our findings but as we see in the next section, Pettit’s arguments have much in
56 common with the arguments of accounting scholars.
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2.4 The role of calculative practices in supporting liberty

The concepts of basis, channel and forum are not new in themselves within the accounting literature. Regarding basis, accounting scholars have frequently examined the role of data in legitimizing government and connecting institutions with authority to the populations who hold them to account (Ferry *et al.*, 2015; Ferry *et al.*, 2022). Much of the scholarship of audit reflects the fact that the public sector auditor brings additional support to the legislature in terms of analysis of data and complexity, enabling better accountability and further legitimacy (Dewar and Funnell, 2017; Midgley, 2019). This also applies to the literature around disasters. Cho (2009) provided evidence that governments and other dominant players faced with a disaster, will use data to shape the response to the crisis in their interests. During the pandemic, Twyford (2022) showed, in the context of aged care in Australia, that data could render accountability more difficult as there was “an emphasis on *costs*, described in broad strokes, with a lack of accountability for the actual human loss of life”. Twyford’s analysis ties into a broader literature within accounting that sees data as having a role in making visible and invisible different characteristics of organisations. As Roberts (2018) argues, visibility through data “always involves an abstraction from context that masks as much as it reveals”. This basis for discussion and involving wider publics will always be imperfect as not every question can be analysed or discussed through the data - yet its publication can still help develop a basis for involving wider publics in contested areas of policy (Chatzivgeri *et al.*, 2020; Hackett and Jansky, 2022). However, Perkiss and Moerman (2020) and Cooper and Lapsley (2021) show how data can also be used by other actors to contest the government’s interpretation of the disaster. Ultimately, transparency is often a necessary but not sufficient condition for accountability to take place and always we have to acknowledge its limitations (Roberts, 2009).

In terms of channel, accounting scholars have examined the potential for accounting and data to be used for inclusive purposes. Brown (2017) argued that a good basis for contestability was not enough to ensure proper democratic participation: in her view acknowledging the different effects of power within society demands “more multi perspectival accounting and accountability systems”. This is supported by Park *et al.* (2022) who suggested that in Oregon, during the pandemic, citizens were generally satisfied with the data that they were supplied, but less satisfied about their power to influence government. Scholars have gathered examples of successful movements to counter account: such as that regarding the Great Exhibition of the North (Ferry and Slack, 2022). During the pandemic, Landi *et al.* (2022) found that in Italy and the UK, public sector agencies used social media to communicate public health messages but that in New Zealand, authorities went further using social media to enter into dialogue with the public, stimulating what they describe as dialogic accountability. Furthermore, the potential of such a re-imagining of the role of data has to be linked through to greater political mobilisation and engagement of marginalised groups or perspectives (Brown and Dilliard, 2013, 2015).

With respect to forum, accounting scholars have analysed the impact of accounting reports and the legislature’s actions in supporting them. There are accusations that accounting and accountability can be captured by the state to evade critical insight or perpetuate injustice (English, 2007; Radcliffe, 2008, 2011; Andrew *et al.*, 2021). Politicians need to be enabled to use data in the forum. Ferry *et al.* (2021a) have drawn attention to the arrangements created in the UK to ensure that Parliament can understand the data that is produced. Ledgerwood (2022) extended this analysis to the institutions providing scientific advice to MPs, assisting them in challenging and ultimately changing government decisions. In the context of the pandemic, Sian and Smyth (2021) argue that alternative accountability structures in the UK have come to the fore during the pandemic through the court system. Sian and Smyth (2021) suggested that

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3 the courts made poor practice in government contracting visible to a wider public. Whilst they
4 suggest that these efforts resulted from and took place within a “partial and incomplete” system
5 of accountability, they argue that these were “alternative accountability arrangements” and
6 were necessary to supplement traditional mechanisms of accountability.
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9 **3. Methodology**

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11 The research case and methods are now outlined.
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13 **3.1 Research case**

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16 In March 2020, the UK government brought in legislation to respond to the pandemic. Under
17 this legislation, the Coronavirus Act (2020) and previous legislation, especially the Public
18 Health Act (1984), the government was able to introduce severe restrictions on individual
19 liberty in order to reduce the transmission of the virus. These measures included prohibitions
20 on people’s social and commercial lives. Alongside these measures, the government brought
21 in a package of financial help for people. These measures lasted until May 2020 when they
22 were slowly relaxed, though the country re-entered national lockdowns later in the pandemic.
23 The Government at points brought in local lockdowns and a tiering system under which
24 different areas faced different restrictions. Lockdown regulations were introduced by statutory
25 instrument, a form of legislation that requires minimal scrutiny within the House of Commons
26 (Hidalgo et al., 2022). As the pandemic progressed, the devolved governments in Wales,
27 Scotland and Northern Ireland took different approaches to lockdown to each other and
28 England. However, as the pandemic progressed there were frequent debates about the way in
29 which lockdown powers were used.
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33 The Public Administration and Constitutional Affairs Select Committee (PACAC) in the
34 House of Commons scrutinises a variety of subjects, including public administration across the
35 whole of government, the constitution and statistics. The committee took a leading role in
36 scrutinising the conduct of the pandemic response, especially as it related to the constitution.
37 It published numerous reports: including analyses of the constitutional role of Parliament in
38 framing the legislation under which lockdown rules were made (PACAC, 2020b), examining
39 the statistics used to support government policy (PACAC, 2021) and lastly considering the
40 scrutiny of the government’s pandemic legislation and approach as a whole (PACAC, 2022).
41 These three reports refer to each other and form a consistent argument about the UK’s approach
42 to the pandemic. In the Committee’s reports, the Committee clearly identified that it’s
43 conclusions were UK-wide as “early in the pandemic, the Westminster government led a UK
44 wide response and much of the COVID 19 data remained UK wide” however they also said
45 that they did “not comment on the performance of the devolved Governments where their
46 response has deviated from the UK-wide response” (PACAC, 2021, p. 8). We have analysed
47 the UK Government and Parliament’s response to the pandemic - and where the devolved
48 nations differed from the UK approach, they are not included in the scope of the paper.
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53 PACAC’s reports followed the normal process for a select committee in the UK system. The
54 committee’s reports are based on evidence gathered from outside experts and the general
55 public. The committee then requested that some of these experts and / or general public attend
56 sessions of the committee in which members asked questions (often agreed in advance within
57 the committee) and then held a session with government ministers. The committee then agreed
58 a report. The government then responded to the report and these responses were published on
59 the committee’s website. In this paper, we examine three of PACAC’s reports (PACAC, 2020b,
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PACAC, 2021 and PACAC 2022), though the paper focuses on the work of the committee about data. This report on data (PACAC, 2021) was subsequently debated by the full House of Commons.

3.2 Methods

We applied the neo-Roman concept of contestability as non-domination to consider accounting and accountability practices in the UK government's response to COVID-19. Illumination is provided of the extent to which the restriction of freedom is compatible with liberty. The record of Parliamentary debate (Hansard) was analysed, as were three reports by PACAC, including the evidence submitted to those inquiries. One of the authors worked for PACAC between 2015 and 2018 and another served as a specialist advisor to a different select committee. The authors interrogated the material to understand how far neo-Roman arguments were being advanced and also examined anomalies within the committee's discussions about the pandemic

Whilst aspects of this evidence overlap, sublate and interconnect, findings are framed by the three general preconditions of contestability - basis, channel and forum. During our research, the data was analysed and organised into themes following interpretative research practices (Ahrens and Chapman, 2006). We developed these themes based upon our own awareness of the political context of the UK's response to the pandemic, our contacts within Parliament and their view of the report and our own readings of the report and hearings. Quotations were abstracted from the hearings and reports based upon a reading by all three of the authors of the documents concerned. We focussed on the reports of one committee – PACAC - and concentrated on those that had a clear constitutional purpose to their analysis of the crisis, rather than examining its management. Through this iterative process, we were able to test both whether and how the tests were applied by the committee.

In our findings, we first set out the argument in Parliament that the pandemic measures could only be justified if they were accepted in the House of Commons. Then we turn to examining the three bases of contestability that the PACAC argued for: that the debate over the COVID-19 measures should have a basis that enabled contestation in good quality data, that the public's voice should be heard through a channel and that Parliament should act as a forum for decision making and accountability during the pandemic.

4. Findings

In section 4.1, we lay out the Parliamentary consensus that the measures proposed by the government in 2020 and carried out in 2020-2022 could only be supported if Parliament retained the ability to approve them at regular intervals and the ability to scrutinise. This common understanding underpinned the critique and praise of the government efforts regarding data made by the PACAC report, which we cover in sections 4.2, 4.3 and 4.4.

4.1 The argument for scrutiny

On 19 March 2020, the UK government introduced legislation granting it powers to restrict the individual liberties of people in the UK. Matt Hancock, the Health Secretary, said in introducing the bill that he was "proposing extraordinary measures of a kind never before seen in peacetime" (House of Commons, 2020, col. 35). In the debate, most MPs supported the measures that Hancock proposed, including members of the opposition parties. Concerns were raised about the potential impact of the new powers that the government were awarding itself:

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3 Tom Tugendhat, the Chair of the Foreign Affairs Select Committee, asked Hancock to further
4 confirm that the powers in the Act would not be used in a “particularly malicious fashion”
5 (House of Commons, 2021a, col. 37). Later, opponents of lockdown, such as Steve Baker, then
6 a Conservative backbench MP, would raise the threat of a “downward path towards, frankly,
7 hell...the hell of minute management of our lives” (House of Commons, 2021, col. 817).
8 Tugendhat’s concerns mirror those in the accounting literature about the potential for a
9 perpetual emergency.
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13 MPs argued that the only way out of this situation was through Parliamentary scrutiny. This
14 view came from all sides of the House of Commons. In March 2020, Ian Blackford, the leader
15 of the Scottish National Party in the House of Commons, said that “the imposition of measures
16 that will significantly alter individual liberties deserves full and frank scrutiny” and
17 recommended safeguards such as “regular reporting” (House of Commons, 2020, col. 70). Nick
18 Thomas Symonds, the Shadow Home Secretary, put this clearly in March 2020 when he stated
19 that “it is when government is at its most powerful that it needs most scrutiny” (House of
20 Commons, 2020, col. 98). Steve Baker, a Conservative opponent of lockdowns, quoted above,
21 was particularly exercised that the minute management of our lives would come “by edict, with
22 nothing that we [as MPs] can do about it and not even a say in advance in Parliament” (House
23 of Commons, 2021, col. 817).
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27 The situation naturally moved MPs to argue that Parliament required good data on which to
28 act. Throughout the pandemic, MPs called for good data so that, as Daisy Cooper, a Liberal
29 Democrat, put it they could make “an informed decision” (House of Commons, 2021, col. 813).
30 This was especially important in a pandemic in which the government’s case for restrictions
31 rested on modelling and science. Fleur Anderson, Shadow Cabinet Office Minister, called for
32 Parliament to offer “impartial and honest interrogation of the science” that lay behind the
33 government’s approach to lockdown (House of Commons, 2022, col. 80WH). Demands for
34 both scrutiny and approval, and data to back up debate, were the context in which PACAC
35 wrote its three reports. The reports embodied a consensus between lockdown sceptics and
36 enthusiasts regarding a view that the government’s novel measures required Parliamentary
37 support and approval to be legitimate.
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40 **4.2 A basis in good quality data**

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42 PACAC were clear that the decision to lockdown had to be justified on the basis of good quality
43 data. The committee stated in their report that the extent of the government restrictions on
44 freedoms created a “moral imperative on government to clearly justify each of their decisions”
45 by making the data behind them available to the public for “the inherent democratic good”
46 (PACAC, 2021, p. 3, 70). They argued that the restrictions imposed on the public were
47 unprecedented. In this context, the committee argued that it was “vital that Parliamentarians
48 could see that data so we can understand and scrutinise these decisions [for lockdown]”
49 (PACAC, 2021, p. 9). David Jones, a member of the committee, said that he thought that the
50 report’s key message was that “when people are asked to give up their liberties, they need to
51 be told why” (House of Commons, 2021a, col. 1192).
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56 The committee did recognise that the government had published a lot of data during the
57 pandemic. The committee also acknowledged that the government had made “much of this data
58 and analysis available to the public, primarily through the COVID 19 data dashboard” and that
59 it had “responded to requests for new data and improved access to evidence” (PACAC, 2021,
60 p. 8). Moreover, the committee praised the government’s attempts to disseminate that data

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3 through, for example, the No. 10 press conference which they said “have been the key source
4 of information for many people during the pandemic” (PACAC, 2021, p. 11). The profusion
5 of data created a role for intermediaries, mostly in the traditional media that interpreted the vast
6 array of published data for the public (PACAC, 2021, p. 9). The committee noted that whilst
7 trust in the UK’s media was low, it had grown in the pandemic, with a particular deeper
8 attention to data journalism (PACAC, 2021, p. 9). This was especially impressive given that
9 the government began from “a standing start” (PACAC, 2021, p. 8). In this context, the
10 committee received evidence that “The pace of progress made with COVID-19 data and
11 analysis is truly remarkable ... You ask what key data do we have now that we did not have in
12 March/April 2020: the answer is really an extraordinary amount” (Diamond, 2021). Other
13 organisations assisted: from September 2020, the National Audit Office published a COVID-
14 19 cost tracker, identifying and tracking the costs to the government of the pandemic (National
15 Audit Office, 2022). Data publication clearly improved therefore during the pandemic.
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19 However, the committee had significant criticism for the way that this data was made available.
20 Firstly, the committee were critical of what they described as the potential number theatre
21 involved in the presentation of the COVID-19 data. They argued that the “government had at
22 times quoted very large numbers in these briefings without context”, including the use of
23 worse-case scenarios that according to their witness, Professor David Spiegelhalter, were based
24 on “extreme assumptions” (PACAC, 2021, p. 11). They even cited Professor Spiegelhalter’s
25 suggestion that some of the government’s extreme predictions had been “widely ridiculed”
26 (PACAC, 2021, p. 11). Tied to this critique, the committee suggested that at times the data
27 presented by ministers was “framed by political considerations” (PACAC, 2021, p. 14). In
28 particular, they cited the example of testing figures. Early in the pandemic, Matt Hancock,
29 Secretary of State for Health, promised that the UK would carry out 100,000 tests: on 30th May,
30 the government claimed to have met this target but did so through “huge double counting”
31 (PACAC, 2021, p. 13). This reinforced their opinion that statistics had sometimes been used
32 by the government to “further political narratives”, rather than “genuinely informing the
33 public” (PACAC, 2021, p. 14).
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37 Secondly, the committee suggested that at times the data was not presented in a suitable way.
38 Data were presented in ways that were “hard to access and understand or cannot be easily
39 contextualised or compared to other data” (PACAC, 2021, p. 11). Will Moy, the Director of
40 Full Fact, said that the fragmentation of data within the NHS and social care meant that overall
41 to the public “it looks like a mess, it is confusing” (PACAC, 2020, Q154). The committee also
42 pointed out that some of the data presented by the government was itself confusing with “poor
43 quality slides” being featured (PACAC, 2021, p. 12). Mr Moy stated that in his opinion, the
44 government showed an “unwillingness to engage with questions of accuracy” when it came to
45 data (PACAC, 2020, Q123). Whilst there had been “improvement in the presentation of data
46 throughout the pandemic”, the government could still go further (PACAC, 2021, p. 12).
47 PACAC (2021, p. 35) complained that the Government did not explain how it “weighted”
48 different data - including economic data - against other data such as health data in presenting
49 its decisions. This call for the government to publish more data about the economic trade-offs
50 behind its decisions was echoed by the Covid Recovery Group (of which William Wragg, Chair
51 of PACAC, was a member). The Covid Recovery Group argued that the Government should
52 publish “proper impact assessments... weighing up the benefits and harms of each proposed
53 restriction in light of its impact on health, on education, on the economy and on personal
54 liberty” (Baker, 2021). In the committee’s view, the government did achieve much with its
55 approach to data, but as a basis for contestation further improvements could be made.
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4.3 The channel between public and government

The committee was concerned that the public should be able to communicate with the government about the management of the pandemic. In part, this was a pragmatic response to a situation in which the policy response to COVID-19 was being, in effect, co-produced by government and citizens (PACAC, 2021, p. 18). In this area, the committee's motivations for their approach often appear to focus on policy, but the committee's agenda went further, using language that suggested decisions taken without appropriate consultation were illegitimate.

The committee was interested in whether the government had a broad understanding of how the public absorbed arguments about COVID-19. In questioning ministers, David Jones, a senior member of the committee, asked the minister "by what metrics do you assess if your presentation of data has been successful and effective" (PACAC, 2021a, Q370). He pressed Helen Whately, the Health Minister, on whether the issue about testing data (discussed above) had damaged public trust, telling her that he presumed that "you would have carried out studies to ascertain whether or not trust had been lost as a consequence of that" (PACAC, 2021a, Q378). Jones's questions were reflected in the Committee's comment in their report that they welcomed "efforts to understand how messages are landing with the public" (PACAC, 2021, p. 23). This broad concern clearly had a relevance to policy, but also led into questions about how far the government had a channel of communication open with the public.

The committee noted that the government's approach to restrictions was often top down, ignoring the perspective of local communities. The PACAC also addressed itself to the decisions taken after the first lockdown. After the first lockdown, England moved into a more localised system where different localities faced different restrictions. Decisions about local lockdowns were "opaque" (PACAC, 2021, p. 38) and it was unclear to local government, as Ian Hudspeth, Leader of Oxfordshire County Council told the committee, what criteria were used to put different local areas into different tiers of restriction (PACAC, 2021, p. 38). When taking decisions about these different local levels of restriction, the government, in the Autumn of 2020, even published the data justifying its decisions after the decisions had been made, giving local areas no opportunity to challenge or discuss the decisions (PACAC, 2021, p. 40). Georgia Gould, the leader of Camden Council, told the committee that on some occasions her officials had found out about a local lockdown decision from a series of leaks to newspapers rather than the government itself (PACAC, 2020a, Q80). The government did accept some local views in their lockdown discussion. For example, the decision to deal with London as a single area was taken in "dialogue" with local government (PACAC, 2020a, Q75). However, in other areas, such as Manchester, local leaders could not agree with the package of measures proposed by the government (PACAC, 2020a, Q77). These points were made to critique the government's response, but they also implied that the Government should have been listening to local communities more and that its decisions would have been more legitimate had it done so.

This problem with local areas was repeated in the case of businesses. Furthermore, businesses repeatedly complained to the committee that the government had taken decisions to mitigate the effect of the virus, often without the government recognising that the impact of those decisions changed the risks within their venues (PACAC, 2021, p. 43). For example, the pub sector (establishments that sell beer and other alcoholic beverages and sometimes food to customers) claimed it had invested £500 million in measures to protect the public "only for them not to be considered when tiering decisions were made" (PACAC, 2021, p. 44). This failure to actively engage with businesses suggested to the committee that the government

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3 should be clearer about its decisions, especially as they effected each sector (PACAC, 2021, p.
4 46).

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7 Whilst these points may appear pragmatic and policy focussed, the committee's language
8 suggests otherwise. The Committee found that "some industries felt they had been targeted in
9 spite of their being very little evidence they were causing transmission" (PACAC, 2021, p. 45).
10 The use of the word "targeted" suggests an abuse of power rather than a mere mistake.
11 Similarly, the committee chair, William Wragg MP, told the Commons in a debate about his
12 report that these decisions appeared "arbitrary" (House of Commons, 2021a, col. 1186).
13 Wragg's language echoes that of neo-Roman theorists who complained about arbitrary as
14 opposed to rule bound government. The hint here is axiomatic: liberty is infringed in the one
15 and not the other.
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18 The government's failure to find channels to communicate with the public, in the committee's
19 view, led to it underrating the threats to liberty its actions presented. For example, in 2020, the
20 committee identified that the government's failure to consult on the first pandemic measures
21 meant that it was illegal to go outside to visit a cash point, which created real problems for
22 people who dealt mainly in cash (PACAC, 2020b, p. 14). PACAC argued that Parliamentarians
23 had a key role in working with others to identify problems in legislation and correct them
24 (PACAC, 2020b, p. 14). Where they could, MPs did this. Tim Farron, a Liberal Democrat MP
25 (and the party leader 2015-17), pointed out to the Government that whilst experts had warned
26 "that tens of thousands of people were set to die as a result of cancellations, delays and
27 disruptions to their treatment" and "all the feedback from the frontline" suggested this had
28 come true, the Government had not listened (House of Commons, 2020a, col. 132WH). Other
29 groups too were seen as either losing out or facing disproportionate restrictions and being
30 unable to obtain redress - these included students (House of Commons, 2020b, col. 44), people
31 living in small flats (House of Commons, 2021b, col. 280WH), staff in particular industries
32 such as those associated with travel and airlines, theatres or small businesses generally (House
33 of Commons, 2020c, cols. 820-54; PACAC, 2021, p. 44; Business, Energy and Industrial
34 Strategy Committee, 2021, pp. 7-10), children who have autism (PACAC, 2020b, p. 14) and
35 victims of domestic violence (PACAC, 2020b, p. 15). However, PACAC noted that MPs were
36 not able to do this as much as they should have been as the Government did not use Parliament
37 enough and therefore failed to allow "parliamentarians to raise problems that exist either in
38 legislation or guidance... that have been brought to their attention by constituents" (PACAC,
39 2020b, p. 17).
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45 Consequently, whilst the committee's focus, when it came to identifying the channel through
46 which the voice of the public was heard, was often on the co-production of policy, its arguments
47 also suggested that the government was infringing liberty and behaving tyrannically through
48 unnecessary and arbitrary restrictions.
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50 51 **4.4 Parliament: the forum for decision making**

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53 Both basis and channel depend on the idea that there is an available forum in which the
54 government can be scrutinised and its measures amended. The committee thought that this was
55 Parliament, as its members were the "guardians of the liberties of the people of this country"
56 (in the words of one committee member, Jackie Doyle Price MP) (House of Commons, 2021a,
57 col. 1192).
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3 The PACAC argued that the “ability of Parliament and the public to hold them [the
4 government] to account is central to democracy” (PACAC, 2021, p. 9). Parliament’s role was
5 not a passive one, with it absorbing information, but “sharing the data underpinning these
6 changes is about gaining democratic consent” (PACAC, 2021, p. 9). They argued that
7 “parliamentary processes and debates help confer legitimacy upon policy changes made
8 through emergency legislation, particularly when the legislation is so striking in its curtailment
9 of liberties that would normally be taken for granted” (PACAC, 2020b, p. 17). William Wragg,
10 the committee chair, speaking in a debate on the report in April 2021, extended the point by
11 saying that for the restrictions “to have moral and democratic legitimacy, the government must
12 be able to justify them” and characterised his committee’s report as “at its core, [asking]
13 whether the government have done that”, a point that the committee echoed in its own later
14 report (House of Commons, 2021a, col. 1184; PACAC, 2022, p. 21).
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18 Parliament and the committee were concerned about their ability to shape and scrutinise the
19 response to the pandemic. Concerns appeared as early as March 2020 when Sir Edward Leigh,
20 the veteran Conservative MP and former Chair of the Public Accounts Committee, asked the
21 government to ensure that Parliament “will be fully involved in renewing this once this crisis
22 is over and that there will be no drift in this matter” (House of Commons, 2020, col. 36).
23 PACAC had several criticisms of the way that the government went about its legislation. They
24 argued that it was “difficult” even for experts, let alone MPs, to understand what legislation
25 the government were putting through at each stage (PACAC, 2020, p. 17). They complained
26 that members of Parliament could not amend the legislation and so had to accept or reject it
27 and could not even separately debate individual measures (PACAC, 2020, p. 17, 20; PACAC,
28 2022, p. 11). These complaints suggested that whilst Parliament had scrutinised this legislation,
29 its ability to do so properly was suboptimal.
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33 The PACAC were also critical of the accountability of government to Parliament for their
34 approach to the pandemic. The committee had real difficulty in establishing who was
35 accountable for notable parts of the government’s COVID-19 policy. They complained that
36 when they asked about who made the decision to release the UK from lockdown, the Paymaster
37 General (a minister in the Cabinet Office) said that the Department for Health had made the
38 decision, whereas the Minister sent by that department told them that she “was not involved in
39 those decisions” (PACAC, 2021, p. 26). The Paymaster General, the minister sent to the
40 committee to respond to questions, even told them that “I have not been involved in the decision
41 making or preparation of data”, a statement that the committee suggested was inappropriate
42 given that she had been sent to attend a committee that was scrutinising data (PACAC, 2021,
43 p. 26). The Committee complained that despite frequent requests the responsible cabinet
44 minister, Michael Gove, was unwilling to give evidence. They recommended that he should
45 clearly outline in his response to the committee’s report “his responsibilities and the way that
46 he should be held to account by Parliament” (PACAC, 2021, p. 27). These comments about
47 data fitted into a wider context in which “backbenchers and opposition parties have bemoaned
48 the side-lining of Parliament during the pandemic” (Institute for Government, 2021).
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52 The committee believed that Parliament was the appropriate forum to scrutinise the
53 government and hold it to account for its management of the pandemic, including the reduction
54 of individual liberties. However, the Committee found that due to the Government’s decision
55 to use secondary legislation and its refusal to send a minister, who could be held to account, to
56 give evidence to its inquiry, Parliament could only partially perform this role.
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60 5. Concluding discussion

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Much of the scholarship in accountancy has focused on the management of the COVID-19 crisis and of crisis more generally. Scholars have correctly identified that accounting can perform a key role in describing and communicating a crisis (or crises) through numbers (Walker, 2014; Lai et al., 2014). During COVID-19, studies have examined both the financial and non-financial management of the pandemic by governments, showing that accounting can be a resource for them in doing so (Yu, 2020; Ahrens and Ferry, 2021a; Mitchell et al., 2021; Ahn and Wickramasinghe 2021; Rinaldi, 2022). There is a particular issue though with these studies. Managerial exploitation of the crisis could threaten the liberty of the individual as they become an object to manage (Ahn and Wickramasinghe, 2021). The emergency might be exploited and become permanent leading to a never-ending reduction in liberty (Antonelli et al., 2022).

Current scholarship in accounting leaves us with a dilemma: action may be required in an emergency to protect the lives of citizens and the stability of the state, but this action may threaten freedom. A conventional Hobbesian analysis of freedom is incompatible with the types of restrictions that accounting scholars argue may be necessary in crisis. Therefore, the current literature leaves us with a choice: accept that we will be unfree or that we cannot respond to crisis.

The contribution of this paper is to argue that the dilemma of being unfree or not responding to the crisis depends upon adopting an inadequate concept of liberty. The Hobbesian concept, as scholars know, permits exploitation (Neu and Graham, 2006; Oldroyd et al., 2018; Balep and Junne, 2020), but also ignores constitutional differences in politics when it evaluates questions about how free citizens are.

Following Funnell (2007, 2008), this piece argues that this is incorrect: liberty can be protected constitutionally. As Ferry and Midgley (2022) suggest, adopting a neo-Roman view of liberty allows us to see accounting as a tool to protect the citizen even when the state's power over that citizen grows. In this piece, we go further by using a framework used by Pettit (2010) to show how liberty may be protected even in the course of an event such as the pandemic when restrictions are introduced. If a government fulfils the empire of law condition and enables its policies to be contested, then the citizen will remain free despite the restriction on their abilities to act. Pettit (2010) provides us with three different ways of thinking about those constitutional protections: we need a basis for contestation, a channel through which the public's concerns can be heard, and a forum in which the government's policies can be debated and changed. We argue that accounting scholars have already shown accounting can contribute to these three mechanisms.

Our theoretical contribution is to draw together the concept of liberty and the mechanisms to show how liberty was partially protected in the UK pandemic. This offers a partial reply to Antonelli et al. (2022): the route out of perpetual emergency may be to construct a set of constitutional mechanisms to supervise governments that face such emergencies. As accountants have noted before, there are potential limitations to how far the conditions set by Pettit (2010) can actually be met. Data imperfectly describes reality and provides a basis for contestation. The channels of communication may not be available to marginalised communities, which means that it is crucial that they end with a democratic forum that is able to listen to them. Many of these conflicts between different groups of citizens are irreconcilable in principle, which requires a forum that represents the people to make a decision between priorities and evaluate the impact of measures on the community.

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4 In the UK, the policy response was imperfect but we argue in the findings that the UK managed
5 to publish data and improve data about COVID-19 during the course of the pandemic.
6 Parliament could and did function as a forum in which people could and did complain and
7 exercise their voice. Democratically elected MPs used Parliament as an arena in which
8 decisions were made about the pandemic. However, in all three areas, there were substantial
9 issues. There were flaws in the way that government produced and described data: number
10 theatre was a constant feature of the UK's response. Several groups felt excluded from decision
11 making, unaware of the reasons for restrictions: this particularly applied, so far as the PACAC
12 found, to some business communities and local areas. There were questions about whether
13 communities like those suffering from cancer or students really had a channel to ministers.
14 Lastly, whilst Parliament had a vote and a say, its vote was limited to an "all or nothing" vote
15 on the government's measures and the PACAC found ministers were unwilling or, in some
16 instances, unable to provide answers to straightforward questions about data, the management
17 of the pandemic and democratic accountability. The use of secondary legislation, which
18 involves less scrutiny by Parliament before it is passed, raises further questions about the
19 impact of Parliamentary deliberations (Hidalgo *et al.*, 2022). Policy makers in the UK therefore
20 need to address these issues for future crises, ensuring that the public's liberty is more
21 adequately secured. Policy makers elsewhere should look to the UK case to identify lessons
22 relevant to their own country.
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27 For practice, this study emphasizes the democratic importance of data during a crisis or
28 emergency. Practitioners should consider how to ensure that their actions are democratically
29 accountable as soon as they can, recognising (as PACAC did) that the situation may initially
30 overwhelm capacity and lead to an initial stage of coping with the crisis. Practitioners who
31 work in areas such as statistical production, regulation, accounting or audit might think about
32 the implications of this analysis for their work. During a crisis, what response can they make
33 to enable the citizen to better scrutinise and examine the government's plans?
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37 For future research, we argue that there are more avenues for scholars to study the response to
38 crisis through legislatures. Extending the analysis of Twyford (2022), accounting for a crisis
39 may be different to other forms of accounting. As the perpetual emergency discussed by
40 Antonelli *et al.* (2022) develops, scholars need to consider the implications for democratic
41 accountability and the relationship between the executive, legislature, government and
42 Parliament.
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