Chapter

ACCOUNTABLE TO WHOM? DATA TRANSPARENCY, DEPOLITICISATION AND THE MYTH OF THE MARKET IN ENGLISH LOCAL GOVERNMENT.

Peter Eckersley[*]

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[*] Newcastle University Business School, 5 Barrack Road, Newcastle upon Tyne, UK. NE1 5SE.
Email: Peter.Eckersley@ncl.ac.uk

Newcastle University

Laurence Ferry
Durham University

ABSTRACT

Data transparency and structural reforms are changing the nature of accountability in public services across the developed world, and English local government is no exception. Various central government initiatives since 2010 have increased the number of mechanisms through which councils can be held accountable, in line with a promise to improve 'downwards' accountability to citizens. However, these mechanisms are unlikely to be any more robust than their predecessors in improving this relationship. Instead, the reforms have actually strengthened 'upwards' accountability to central government for financial management, and sought (albeit largely unsuccessfully) to make local public bodies more responsive 'horizontally' to potential competitors in the public services marketplace. Indeed, since they are likely to result in greater outsourcing and privatisation of public services, the reforms can be seen as part of a wider neoliberal agenda that is contributing to 'depoliticisation' and a situation where policy decisions are taken increasingly by non-state or apolitical actors, to the detriment of democracy and public accountability.

INTRODUCTION

Accountability and transparency are often seen as inseparable concepts (or 'Siamese Twins'), on the basis that the latter is an essential pre-requisite of the former (Hood 2010). However, sceptics have warned that transparency does not necessarily lead to greater accountability, because its audience may not have the capacity to access or analyse relevant information and therefore cannot reach an informed judgement as to how an actor is behaving (O'Neill 2006). Indeed, before deciding which data may be necessary to hold an organisation or individual to account, it is crucial to identify the reasons *why* this needs to be done. These may include ensuring good performance and/or value for money, preventing corruption, or legitimising their public role (Heald 2012).

Therefore, in order to be useful for accountability purposes, data need to be accessible, relevant and set within their proper context. If they are also complemented by mechanisms for complaint and sanctions, then transparency can be a useful mechanism for holding governments to account in jurisdictions where traditional audit processes are not very effective. This is because it can result in the publication of important information that 'has not been edited or shaped by powerful political actors' (Ferry and Eckersley 2015a, 11).

However, this debate tends to neglect two crucial issues: *to whom* should decision-makers and powerful actors be accountable – and *for what*? If we adopt a traditional 'principal-agent' model of democratic accountability, the answer to the first of these questions would be the public – through the ballot box and other democratic processes (Fung 2015). Yet New Public Management (NPM) reforms in many Western countries have fragmented traditional Weberian bureaucracies, which has made it much more difficult for citizens to hold public bodies to account through such direct mechanisms and contributed towards a trend of 'depoliticisation' of public decision-making (Burnham 2001). The outsourcing, privatisation

and 'agencification' of public functions, together with the introduction of inspection and audit bodies for many public services, have resulted in accountability being exercised 'downwards', 'upwards' and/or 'sideways' to various different actors (Mulgan 2000), with politicians often operating at arms-length from decision-makers. Critics such as Stewart (1993) have argued that such a complicated picture has been detrimental to democracy, because it means that voters have less direct control over public functions, are unable to navigate a complex system of public contracting and may not know which agency is ultimately responsible for delivering a specific service. This may be particularly the case at the local level, since subnational governments are often responsible for implementing central policies as well as their own – and therefore may need to respond 'upwards' to ministers, 'downwards' to local residents and 'horizontally' to other public service providers and agencies (Denhardt and Denhardt 2000). Such a complex scenario means that priorities may conflict, responsibilities may overlap and it is not always clear to whom decision-makers should be held accountable.

More recently, politicians have argued that data transparency should clarify accountability by giving citizens undiluted access to information about public bodies and therefore allowing them to draw their own conclusions about 'value for money' and service quality, as well as prevent corruption and abuses of power. In the UK, for example, former Secretary of State for Local Government Eric Pickles abolished centralised performance audits and instead required local authorities to publish a range of datasets online to enable 'armchair auditors' to analyse these data and use them to hold councils to account (Department for Communities and Local Government 2010, 2011). Previous analyses of these reforms have pointed out how the transparency data are inaccessible to the vast majority of local residents and scorned Pickles' belief that citizens would have the necessary resources to analyse and use them for accountability purposes (Eckersley, Ferry, and Zakaria 2014; Worthy 2015). These studies based their findings on the normative assumption that councils should be accountable primarily to voters, and therefore focused primarily on the impact of transparency reforms on 'downwards' accountability relationships between local authorities and their citizens.

The chapter broadens out the impact on 'downwards' accountability by analysing how transparency initiatives have also affected local government's 'horizontal' and 'upwards' accountability relationships – those mechanisms through which it responds to the public services marketplace and central government respectively. It shows how the reforms in English local government fit within a broader neoliberal New Public Management (NPM) agenda, which aims to strengthen 'horizontal' accountability mechanisms. However, they are likely to be unsuccessful in this regard, largely because public services are based on different principles to private provision and therefore such market-based accountability mechanisms do not function very effectively (Shaoul et al. 2012). In terms of 'upwards' accountability to central government, the chapter will demonstrate how the reforms have emphasised the importance of financial conformance and budgetary constraint, rather than monitoring how councils are implementing ministerial priorities. Finally, it will show how they have had a detrimental impact on 'downwards' accountability to citizens, most of whom are no longer able to make informed judgements about the activities of their local councils and elected representatives. This is partly because the transparency data are not easy for citizens to access, but also reflects the fact that the agenda was designed to support the development of a more open public services marketplace, rather than to enhance the democratic nature of local policy-making. Indeed, the transparency reforms are symptomatic of the 'depoliticisation' trend and the associated shift in power away from politicians and voters and towards arms-length bodies and service contractors. This new arrangement both reflects and reinforces a situation in which councils act increasingly on behalf of local societal actors, rather than their

citizens. Paradoxically, therefore, data 'transparency' may be detrimental to democracy rather than supportive of it, at least in the context of English local government.

The next two sections of this chapter set out the concepts of accountability and transparency, focusing particularly on the (sometimes contested) way in which they relate to each other and how NPM reforms are changing the way in which public bodies can be held accountable. The chapter then applies this discussion to recent reforms of English local government, to highlight how accountability relationships in all three directions are changing, and how this fits with the wider trend of depoliticisation. Finally, the arguments are summed up in the conclusion.

ACCOUNTABILITY IN THE ERA OF NPM

Traditionally, accountability has been associated with a 'higher authority' calling an individual or organisation 'to account' for their actions and having the power to levy sanctions for misdemeanours or malpractice (Jones 1992). This model is based on the idea of a two-way relationship between the *agent* (which acts) and the *principal* (on whose behalf the agent is supposed to act, and which theoretically can hold the agent to account for its activity, see Mayston 1993; Mulgan 2000). The identity of the principal influences the direction in which accountability is exercised: it may be upwards (to a higher authority), downwards (to citizens or a community), or horizontally (as part of a contract that has been agreed for mutual benefit). Since various organisations are likely to be both principals and agents in different accountability relationships, this highlights how they may be complex, overlapping and potentially in conflict with each other – even if public accountability is ultimately about having 'a more direct answerability to community' (Sinclair 1995, 222).

Although scholars have recognised that excessive control mechanisms can harm decision-making and operational performance, they have also argued that accountability is a pre-requisite for good governance and democratic control (Mayston 1993; De Fine Licht *et al.* 2014). A key factor in this is identifying which individuals and/or organisations are ultimately responsible for specific functions – in other words, establishing which body is the 'agent' that acts on behalf of others. This is often relatively straightforward in Weberian bureaucracies, because hierarchical management structures help senior decision-makers to control service delivery, and therefore ministers can be held to account for policy and performance (Bovens 2005).

However, NPM reforms have transformed these hierarchical structures – and, by extension, have also challenged the traditional notion of ministerial accountability. This is because NPM ideas such as outsourcing, marketisation and 'agencification' involve separating policy-making from delivery, and therefore politicians no longer have direct control over public services. With this in mind, scholars such as Bovens (2005) have argued that such reforms have resulted in accountability being exercised increasingly 'horizontally' through contractual relationships with suppliers – rather than 'vertically' within departmental bureaucracies. In a similar way, the parallel shift from 'government' to 'governance through networks' in many Western countries means that non-state actors and supranational organisations such as the European Union are increasingly involved in decision-making and policy implementation (Rhodes 1996; Peters and Pierre 1998). Although this may mean that policy-makers have more capacity to achieve their objectives, it also results in more complex and opaque decision-making processes and therefore has significant implications for democratic accountability and what Scharpf (2009) terms 'input legitimacy'. Indeed, there is an extensive literature on how NPM reforms and the parallel shift towards governance have

reduced the accountability of public services (Rhodes 1997; Funnell 2000; van Kersbergen and van Waarden 2004; Demirag and Khadaroo 2008) and contributed towards the depoliticisation of decision-making (Burnham 2001; Flinders and Buller 2006; Beveridge 2012).

Advocates of NPM ideas such as competition in public services often base their arguments on the idea that they empower citizens, because they are able to act as consumers of public services and choose from a range of public, private and voluntary sector providers. In theory, market forces should then ensure that suppliers improve the quality of their provision and/or reduce costs, thereby resulting in a 'win-win' situation for both service users and taxpayers (Osborne and Gaebler 1992). These ideas were central to the UK Government's push to 'open up' public services to more competition and require state-funded organisations to publish more data online, on the basis that they would enable service users to take informed decisions about which provider might best suit their needs (Cabinet Office 2011). Implicitly, therefore, ministers have made such service providers accountable to the *market* rather than to elected officials – and the public is cast in the role of *customers* or *consumers*, rather than citizens.

However, the NPM reforms discussed above mean that it is no longer easy to identify which organisation adopts the role of 'principal'. In other words, on whose behalf do public bodies operate – and, by extension, to whom are they accountable? Fundamentally, the answer to this question illustrates how power relations have also changed in recent decades at the local level, in that private companies and central government are able to exercise increasing influence over elected councils.

Figure 1 highlights how they have made local authorities accountable in three directions (downwards, upwards and horizontally) and to different agents (residents, central government and the market respectively). It also shows how each of these relationships represent a different *type* of accountability, depending on the role that the local authority plays within it. For example, councils are accountable *democratically* to local citizens, *financially* to central government, and for the quality of their service provision to the market.
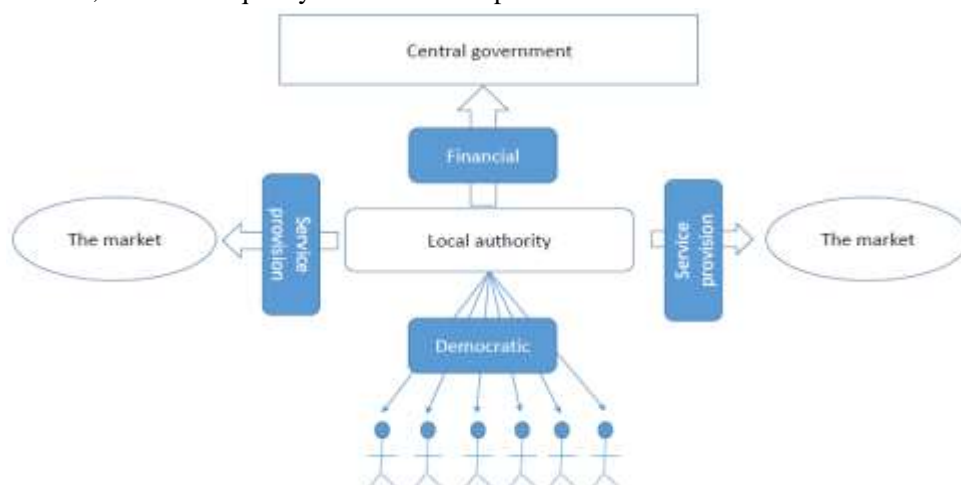

Figure 1: Accountability relationships involving English local authorities

This chapter is interested in the impact of data transparency initiatives on each of these three directions of accountability. For example, if citizens are able to access data about their local authority that has not been amended or edited by powerful political actors, they should be able to form a more rounded view on how well they are being governed and be in a better

position to hold their council to account through the democratic process. As far as 'upwards' accountability is concerned, data transparency might help central government and financial auditors to analyse and compare budgetary information across different authorities and ensure that individual councils are adhering to their statutory financial responsibilities. Finally, other public service providers would be better placed to identify those areas in which they could compete with incumbent providers and ensure that the council is held to account 'horizontally', as a service provider in the local marketplace.

Given the contemporary nature of the topic, we adopted an explanatory study methodology (Scapens 1990) to examine the changing nature of accountability relationships involving English local authorities. As such, we studied ministerial announcements and government documents that relate to its transparency agenda, as well as those that are associated with local authority performance audit and the 'opening up' of public services to market pressures. We analysed the impact of these initiatives on all three directions of accountability and thereby assessed how they changed the way in which central government, the public services market and local residents could hold councils to account.

The next section will discuss how transparency relates to accountability, before analysing the impact of recent reforms in the context of English local government. Notably, these initiatives have focused on 'horizontal' and 'upwards' relationships – yet they have not improved accountability significantly in either direction. At the same time, they have harmed 'downwards' accountability to local citizens, despite the fact that this was trumpeted as a key objective at the outset. Indeed, the transparency agenda in English local government both reflects and reinforces the trend towards depoliticisation of public decision-making and raise issues about the very nature of local government accountability.

ACCOUNTABILITY AND TRANSPARENCY

Transparency is often viewed as a pre-requisite of good governance, because it "makes decisions, rules and other information visible from outside" (Hood 2010, 989) and thereby gives the 'principal' access to potentially valuable data relating to their 'agent'. Some have even argued that transparency is a "human right", because publishing this information can help to protect against inefficient or oppressive government (Birkinshaw 2006). Others, however, are more circumspect: they point out that we should view it instrumentally (Heald 2006), or warn that publishing inaccessible raw data without appropriate contextual information may actually make those in power even less accountable (O'Neill 2006).

In other words, the quality and type of data that are made available (as well as the capacity of their audience to understand them) can determine whether the principal can use them effectively for accountability purposes (Heald 2012). Such problems led Cucciniello and Nasi (2014) to differentiate between two kinds of transparency: 'formal' (the disclosure of data according to legal requirements) and 'useful' (publishing information that interests the public and/or has an instrumental purpose). Similarly, Hood (2010) draws on the cultural theory of Mary Douglas (1970) to explain how the relationship between accountability and transparency can vary according to the context within which they operate. Factors that influence this relationship include the types of data that are published, the accessibility of those data, the mechanisms and channels through which the principal can hold the agent to account and the potential sanctions at their disposal (see also Ferry, Eckersley and Zakaria 2015). In short, therefore, transparency does not always increase public accountability and the two concepts are certainly not synonymous.

DATA TRANSPARENCY IN ENGLISH LOCAL GOVERNMENT

As Figure 1 has shown, local authorities in England are accountable in three directions (downwards, upwards and horizontally) and to different agents (residents, central government and the market respectively). Since 2010, however, various initiatives have changed the nature of each of these accountability relationships. These reforms included a requirement for local authorities to publish a range of datasets online and also for elected Councillors to disclose any private interests they have that could unduly influence their decision-making. Contrary to the political rhetoric that accompanied the reforms, however, they have not made councils more accountable 'downwards' to the public. Indeed, together with other initiatives, they have resulted in local public bodies becoming less responsive to voters and more open to influence from private companies.

Crucially, the data transparency agenda replaced a series of centralised performance management frameworks such as Comprehensive Performance Assessment (CPA), which had monitored whether councils were delivering ministerial priorities at the local level since the late 1990s. These assessments were undertaken by the Audit Commission (a non-departmental public body with overall responsibility for financial and performance audit in local government), which published detailed reports and results online for every authority on an annual basis. Following publication, citizens were invited to compare their authority with its neighbours and/or those with similar demographics, and use the judgement to make an informed judgement when casting their ballot at the local elections. In other words, these frameworks sought to make authorities more accountable for their performance both 'upwards' to central government and 'downwards' to their residents, albeit largely according to whether they delivered ministerial (rather than local) priorities.

After taking office in 2010, the Coalition Government (consisting of Conservatives and Liberal Democrats) abolished many of the hierarchical performance accountability mechanisms for local government, including the Audit Commission and its inspection reports. This 'localist' approach was welcomed by council leaders, because it allowed them to develop strategies in accordance with local priorities rather than ministerial objectives. Nonetheless, this increasingly detached arrangement also means that central actors no longer know as much about how policies are implemented at the local level and has therefore increased the risk that ministerial objectives may not be delivered (National Audit Office 2013).

In place of these performance assessments, ministers introduced a number of data transparency mechanisms. These included a 'transparency code', which sets out a list of datasets that all councils must release to the public. The code also stipulates that local authorities have to work on the basis that their data "should be made available to local people unless there are specific sensitivities" that would preclude publication, such as commercial confidentiality or the need to protect vulnerable people (Department for Communities and Local Government 2014, 4). The rhetoric associated with these reforms claimed that they would make authorities more accountable 'downwards' to their citizens and what the then Local Government Secretary termed 'armchair auditors' (Department for Communities and Local Government 2011). Notably, however, the code only mandates councils to publish the following datasets online:

- All individual items of expenditure costing above £500
- All transactions carried out using the Government Procurement Card
- Every invitation to tender with a value exceeding £5,000

- Details of all land and assets owned by the authority (excluding social housing and roads)
- Grants the authority provides to voluntary, community or social enterprise organisations
- An organisation chart covering all members in the top three management tiers of the authority and their salaries in £5,000 brackets
- Details of trade union activity within the authority
- The revenue generated from parking charges and fines and how the authority has spent any surplus it generates from parking services
- Details about the council's counter-fraud activities and the resources it devotes to this activity.

This list is very revealing, in that it focuses almost exclusively on financial information, rather than service performance or the deliberative, democratic and representative activities of elected Councillors. The next three subsections will analyse how the reforms have changed the nature of accountability relationships in all three directions and highlight how it relates to trends such as depoliticisation and the political desire to create a market for local public services, however dysfunctional this may be.

'Upwards' accountability

Over recent decades, ministers have introduced a range of mechanisms to ensure that English councils are accountable to the UK Government for financial 'conformance'. These include multi-year funding settlements for local government, the application of International Financial Reporting Standards (IFRS), regular financial audits, a statutory requirement to deliver balanced revenue budgets, and legislation that permitted ministers to 'cap' any increase in Council Tax that they felt was excessive (Ferry, Eckersley, and Zakaria 2015). Together with the performance management frameworks mentioned above, this meant that local authorities were accountable 'upwards' to central government for both financial *con*formance and operational *per*formance prior to 2010 (Ferry and Eckersley 2015b). Although the incoming Coalition Government abolished both centralised performance frameworks and the Audit Commission on taking office in 2010, it retained the hierarchical system for ensuring financial conformance with only minor amendments. For example, despite the fact that ministers relinquished the right to cap Council Tax increases, any authority that wished to raise this levy by a percentage that the Secretary of State felt would be 'excessive' would have to gain approval for this decision in a local referendum – a scenario so unlikely to happen that it represented a cap in all but name.

Furthermore, as the list of datasets mentioned above illustrates, councils were obliged to publish a large amount of information related to their expenditure. Given that this coincided with the Coalition Government's austerity agenda that included cutting local authority grants by 37% in real terms between 2010/11 and 2018/19 (Local Government Association 2015), this requirement almost certainly aimed to encourage councils to reduce their overall expenditure and avoid being exposed as profligate organisations.

In other words, 'upwards' accountability shifted decisively to focus almost entirely on ensuring that local authorities cut their spending in line with central government's austerity agenda, rather than implement other policy objectives and/or improve public services. As MPs on the influential House of Commons Public Accounts Committee argued, this made local authorities less accountable and increased the risk that taxpayers may not be getting value for money from their council (see Ferry and Eckersley 2015a).

'Horizontal' accountability

In parallel with its transparency agenda, the UK Government has pursued a wider strategy of 'opening up' public services to greater competition, ostensibly to allow citizens to choose from a range of providers (Cabinet Office 2011). Therefore, in theory at least, the transparency data might enable citizens to take better-informed decisions about which providers deliver the most cost-effective services, and market forces would then ensure that citizens ultimately receive high-quality and low-cost public services.

At the same time, recent austerity programmes have encouraged subnational governments to outsource, privatise and financialise local public services in order to try and reduce costs (Mori 2015; Bach 2015; Kirkpatrick 2016). Therefore, these initiatives might increase the chances that residents no longer receive public services directly from council providers. In reality, however, these same budgetary constraints have also made it improbable that public authorities could finance the spare provision that is necessary to give citizens a genuine choice. This is particularly the case in rural areas, because funding more than one secondary school, hospital, library, refuse collection provider or leisure facility in a small town is unlikely to make financial sense. Consumer choice requires spare capacity, and financial constraints mean that public bodies are not in a position to provide services that may not be used – with the result that most services are delivered by monopoly providers. Indeed, there is considerable scepticism about whether genuine 'consumer sovereignty' is realistically achievable, given the fact that public goods and services are fundamentally different to those provided by the private sector (Mayston 1993).

Furthermore, public bodies often have a statutory duty to ensure legality and equality (Peters and Pierre 1998), and the best way to achieve this is to procure goods and services on behalf of citizens, rather than allow individuals to choose their own providers. Indeed, it is highly unlikely that individual customers of public services would get a better deal from a supplier than a large organisation which can aggregate demand and purchase in bulk. As a result, in the majority of cases where a market operates, public bodies such as local authorities need to either commission services on behalf of citizens or deliver them directly to residents – individuals are not able to choose a provider and purchase them separately, even if they wanted to. In this situation, their only way of accessing services from a different supplier would be to move to a different locality, in line with Tiebout's (1956) famous hypothesis of the 'consumer-voter'. Some studies have found that consumer-voters do exist in certain circumstances, particularly highly urbanised contexts where neighbouring boroughs may levy significantly different rates of property or personal taxation (see John, Dowding, and Biggs 1995). Given the costs and upheaval associated with moving home, however, it is not surprising that the number of people who 'vote with their feet' in this way is extremely small (Bewley 1981).

In spite of the rhetoric associated with consumer choice, therefore, local authorities need to act on behalf of their residents and will probably remain tied in to the terms and conditions of a supplier contract for several years – even decades, in the case of many public-private partnerships (Bovaird 2004). Indeed, as Skelcher (2005) has highlighted, incumbent suppliers are normally in a strong position to have their contracts renewed once they expire, since they have amassed much more knowledge about the nature of the service they provide than any of their potential competitors (indeed, they often know more than the public sector commissioner). Although publishing transparency data may help to address this information asymmetry to some extent, this knowledge is largely tacit, complex and qualitative in nature, which means it cannot be captured in raw quantitative terms and encapsulated into a dataset for online publication. In other words, it is questionable whether accountability could be

exercised horizontally in the marketplace, since alternative providers would always face an uphill challenge to win a contract from an incumbent.

Moreover, even in those cases where citizens may be able to choose from a range of providers, the transparency data will not help to inform their decision. This is due to the sheer volume of raw data that authorities have to publish and the fact that most residents have neither the resources nor the inclination to decipher and analyse them (Eckersley, Ferry, and Zakaria 2014; Worthy 2015). In keeping with O'Neill (2006), these datasets will be inaccessible and meaningless to most members of the public, who are not experts in public management or audit and will lack relevant contextual information.

For their part, private sector suppliers will have an incentive to analyse the datasets, because they could help them to identify which services they might be able to deliver more efficiently than the council. Taken together with the fact that providers now have the 'right to challenge' incumbent suppliers if they feel that they could deliver a service at a lower cost, it becomes clear that the transparency data will give private sector companies more opportunities to bid successfully for public contracts (Eckersley, Ferry, and Zakaria 2014). This would be unlikely to give citizens greater choice of provider, but it could result in local authorities being able to select from a larger pool of potential suppliers, because external bodies might find it easier to identify winnable contracts and focus their resources on these bids. In other words, although the transparency data pertaining to English local government is unlikely to make public service providers much more accountable directly to customers, it may help the public services marketplace function slightly better than at present. Fundamentally, however, it is likely to benefit private companies more than individual citizens, and increase the trend towards public service outsourcing and depoliticisation.

'Downwards' accountability

Changes to the ethical standards regime within English local government mean that elected Councillors must now declare any personal, financial or trade union interests online in a register of members' interests. This regime replaced a national Standards Board, which judged instances of alleged malpractice on a case-by-case basis, but was criticised for being politically partisan (Department for Communities and Local Government 2013). Since these reforms mean that ethical standards are now agreed and assessed at the local level, and the pecuniary interests of elected members are available online, it could be argued that they have increased the extent to which local communities can oversee the behaviour of their Councillors.

With the exception of this reform, however, it is notable that none of the datasets councils are obliged to publish online relate to their role as democratic bodies. Elected members are not required to inform their residents how they voted in committee or Council meetings, nor engage with citizens through new technology. Crucially, there have been no statutory changes to the channels and mechanisms through which citizens might hold Councillors to account – even if residents were able to access more information about the activities of their elected representatives. Of course, many elected members do communicate with voters through tools such as blogs, emails, online questions and social media – but they do so voluntarily. In contrast to the disclosure of financial data, local authorities are not required by law to publish this information, which illustrates how ministers view them primarily as agents that commission or deliver public services, rather than the democratic embodiment of their communities (Copus 2010).

In other words, statutory transparency reforms have not changed the nature of 'downwards' accountability between councils and local people, even though many elected members have voluntarily taken advantage of new technologies to try and improve this relationship. Indeed, when combined with the abolition of performance frameworks and the Audit Commission, they have actually led to residents knowing much less about the activities of their local council – whilst doing nothing to change the channels through which citizens might hold their representatives to account. This stands in sharp contrast to the political rhetoric at the launch of the reforms, which stressed that they would empower local people and strengthen 'downwards' accountability to the community.

CONCLUSION

Overall, therefore, data transparency has changed the nature of accountability relationships involving English local government since 2010. Table 1 illustrates how data transparency along with other reforms (including the abolition of centralised performance management frameworks and a more concerted attempt to 'open up' public services to greater competition) have contributed to these shifts since 2010. When mapped on to Figure 1, it highlights how each relationship relates to a different type of accountability – financial conformance, service delivery and democracy.

Direction of accountability relationship	Upwards		Horizontal		Downwards	
	Pre-2010	Post-2010	Pre-2010	Post-2010	Pre-2010	Post-2010
Focus of accountability	• Financial conformance • Operational performance • Ethical behaviour	• Financial conformance	• Service delivery	• Service delivery	• Democratic • Operational performance	• Democratic • Ethical behaviour
Accountability mechanisms	• Financial reporting • Performance audits • Standards Board	• Financial reporting • Transparency spending data	• Contractual relationships with public service providers	• Transparency spending data • Contractual relationships with public service providers • Renewed emphasis on public services marketplace	• Voting • Public participation • Performance audits • Voluntary engagement with citizens	• Voting • Public participation • Declaration of interests • Voluntary engagement with citizens

Table 2: Shifts in accountability relationships, focus and mechanisms since 2010

As the table shows, there are now more mechanisms that ostensibly support local government accountability, but it is not clear whether they will be any more robust than their predecessors. For example, now that citizens and central government can no longer access expert analyses of local authority performance against ministerial targets, both 'upwards' and 'downwards' accountability relationships are significantly weaker than was previously the case. Similarly, the lack of data relating to political decision-making and the democratic function of local councils does not improve the nature of the relationship between elected representatives and their constituents – although it may be the case that requiring Councillors to disclose their pecuniary interests online could improve downwards accountability for ethical behaviour. As far as 'upwards' accountability is concerned, financial accountability to central government has been strengthened by the fact that the reforms do make local authority spending more transparent and may encourage councils to reduce expenditure in certain areas in line with austerity policies. Similarly, the changes empower those private and voluntary organisations that wish to provide a greater proportion of public services – but it is not necessarily the case that this will enable citizens to hold them to account for service performance.

In short, therefore, the reforms have emphasised the importance of financial accountability to central government, and strengthened the hand of external public service providers, but done very little to support democratic accountability. Indeed, since they are likely to lead to greater outsourcing and privatisation of public services, they are likely to have a detrimental impact overall. In this way, we can see them as part of a wider neoliberal agenda that is contributing to the depoliticisation of public services and policy-making, in that decisions are taken increasingly by non-state or apolitical actors, to the detriment of democracy and public accountability.

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