

Accounting and accountability practices in times of crisis: A Foucauldian perspective on the UK government's response to COVID-19 for England

Structured abstract

Purpose: This paper considers the accounting and accountability practices of the UK government response to COVID-19 for England, focussing on the first wave of the pandemic in 2020.

Design/methodology/approach: Based on a close reading of the news media and official reports from government departments, Parliament select committees, and the National Audit Office, among others, this paper frames the UK government's uses of accounting and accountability in its response to COVID-19. This is by using the categories of 'apparatuses of security,' Foucault's schematic of government for economising on the uses of state power.

Findings: The paper shows an important role for accounting is in the process of enabling the government to gauge the extent of the crisis and produce calculations to underpin its response, what Foucault called 'normalisation.' This role was unlike statistics and economics. The government relied most on monthly statistical reporting and budgeting flexibilities. By contrast, the multi-year Spending Review and financial reporting were not timely enough. That said, financial reporting fed into financial sustainability projections and enabled audit that could provide potential accountability regarding regularity, probity, value for money, and fairness. Our findings suggest that, conceptually, accountability should be added to the object-subject element of Foucault's apparatuses of security because of its significance for governments' ability to pursue crisis objectives that require popular assent.

Practical implications: In view of the ongoing uncertainty, with the crisis extending over longer budget and financial reporting periods, a Spending Review is becoming ever more necessary for better planning, without limiting, however, the budget flexibilities that have proven so useful for rapid government responses. Moreover, the government should continue its accounting reforms post COVID-19 so that improved accountability and audit can contribute to enhanced future financial resilience.

Originality/value: This is the first paper to apply Foucault's notion of apparatuses of security to an analysis of government accounting and accountability practices.

Key words: Government, Apparatuses of security, Crises, COVID-19, Accountability, UK

1. Introduction

War, famine and disease have been having effects upon human behaviour, social organization and cultural life throughout history (Sorokin, 2010), but nothing has killed more humans than infectious disease. For example, smallpox may have claimed 200 million lives in the 20th century and the 1918 flu outbreak 50 to 100 million (Walsh, 2020). More recently, Covid-19 has shown just how vulnerable human beings remain to disease and raised fundamental questions of how we can avoid or at least mitigate against similar pandemics in the future (Parker, 2020).

More specifically, the implications of large-scale global crises for organizations and society have remained mostly unexamined in accounting scholarship and related disciplines (Ahrens and Ferry, 2020). Current research has focussed on the context of managing disasters, accidents, or risks that affect individual organisations and industries. However, what is evident from this research is that organisations, industries, and communities are mostly unprepared to deal with significant large-scale disruptions (Sargiacomo and Walker, 2020; Lai et al., 2014).

In this context it is noticeable that the uses of accounting and accountability practices for ensuring the ‘movement’ and ‘circulation’ of the population—in the sense of Foucault’s (2007) notion of ‘apparatuses of security’—are not well understood in a time of crisis. We identify and discuss the place of accounting and accountability practices in the UK government’s response to COVID-19 for England, particularly during the first stage of the pandemic. We draw on Foucault’s (2007) notion of government as apparatuses of security and address the concepts of *space*, *uncertainty*, *normalisation* and the *object-subject*.

Addressing these concepts in turn, the circulation of the population in terms of people, goods, and services is critical to the functioning of a space. The apparatuses of security that control movement are paramount to this circulation. Given the uncertainty of crises, if the apparatuses of security around circulation are to be effective they need normalisation through statistical, economic, and accounting data. At the state level, accounting can contribute to apparatuses of security by explaining in detail the reasons behind government decisions and the different options available. This could have increased popular acceptance of measures imposed rather than relying mainly on fear.

The government’s initial emphasis of managing the response in terms of health statistics from epidemiologists was followed by economists determining levels of support packages to protect financial markets and prevent large-scale unemployment (e.g., furlough scheme). Only then was accounting used to make more sense of the details. In addition, and importantly, accounting can add accountability to Foucault’s theorisation of apparatuses of security as part of the ‘*object*’ of the response, which is to ensure circulation of the whole population during a pandemic that balances health and economic considerations. This is accomplished through the monitoring of costs and performance. This, in turn, acts upon the ‘*subjects*’ of government, committing them to the object, meaning that subjects themselves continue taking action, such as immobility, distancing, and protective equipment, to ensure circulation of the whole population even against individual preferences.

In the next section, the paper sets out the literature around Foucault’s work on crises and especially epidemics, introducing the concept of apparatuses of security and its elements of space, uncertainty, normalisation, and the object-subject, particularly in relation to accounting and accountability research. Then we set out the research approach. This is followed by the

findings section. Finally, we outline the theoretical contribution and implications for policy, practice, and future research.

2. Disease, apparatuses of security, and accountability

Foucault highlights a long-standing relation between government and disease, using leprosy, plague, and smallpox to illustrate three distinctive strategies of government (Foucault, 2007, p. 24): judicial, disciplinary and security. Security evolves, for example, in the fight against smallpox in the 18th century. It has judicial and disciplinary elements but is characterised by a much wider conceptualisation of the problem and its contributing factors, as well as a much greater variation of contingent government actions. Whereas judicial strategies focussed on isolation of leprosy, and discipline used a grid or other conceptual space for combatting plague, apparatuses of security add an important external orientation that seeks to understand the behaviour and severity of epidemics in relation to entire populations. It seeks insights into the illnesses and responses of individuals but always as part of the population, at whose management the government strategy aims.

There are four general features of apparatuses of security (Foucault, 2007, p. 11). Firstly, the space in which security operates concerns intensity of population circulation where probabilities through mapping a series of possible events allows governments to account for causal actions at a distance. Secondly, the problem of the treatment of the uncertain and how it is enrolled by government. Thirdly, a normalisation based on statistics that gave rise to new notions of case, risk, danger, and crisis (Foucault, 2007, p. 55). It relies on statistical instruments, calculus of probabilities, and uses of vaccines on the population. Instead of trying to prevent disease at all cost it is allowed to function in ways that have different phenomena cancel each other out. Normalisation facilitates, and relies upon, calculation. This is especially to devise strategies for the deployment of power to bring about best average outcomes for the population as a whole, for different levels of resource use. Fourthly, apparatuses of security fashion the population as both object and subject. The population is now an object and objective of the strategies of government, one on which government has particular effects. At the same time, security recognises that populations are comprised of people. Even though their individual fates are not the object of apparatuses of security, collectively the subjects are expected to conduct themselves in particular fashions (Foucault, 2007, p. 42). Apparatuses of security are a liberal form of government insofar as they pursue objectives through influencing the population to do what (government decided) is ‘good for them.’

Foucault did not discuss how accounting can create accountability regarding the conduct of subjects as population, but the creation and shaping of subjectivity through accounting and the specific visibilities that it creates has been discussed extensively in the accounting literature that has drawn on Foucault’s work (e.g., Miller and O’Leary, 1987). In the public sector context, Foucault’s ideas of disciplinary power and governmentality were applied to local government (Ahrens et al., 2020), health and social care (Kurunmaki and Miller, 2006), smart cities (Argento et al., 2019), response to crises around housing (Sargiacomo and Walker, 2020) and office practices around government and community public health and safety expectations (Parker, 2020).

Accounting, audit and accountability can become technologies to manage economic performance but also be simultaneously employed in other ways to manage social considerations (Ferry and Ahrens, 2021), ‘[...] through which authorities of various sorts have sought to shape, normalise and instrumentalise the conduct, thought, decisions and aspirations

of others in order to achieve the objectives they consider desirable' (Miller and Rose, 1990, p. 8). From the mid-1990s governmentality became the dominant use of Foucault's work (Radcliffe, 1998). More recently, it has been combined with technologies of government (Sargiacomo, 2008; Free et al., 2020). Other efforts at blending Foucault with different concepts include theories of risk, elements of organisation theory, and Actor Network Theory, for example, through notions of hybridisation (Kurunmäki and Miller, 2006, 2011). Indeed, such an approach to hybrids in terms of partnerships, budgeting and modernising government has been used to consider the governance of larger inter-sector spheres of socioeconomic life such as health (Kurunmäki and Miller, 2011), and through excellence programmes, performance measurement and modernisation to central government (Ahrens, 2013; Kurunmäki and Miller, 2006).

In this paper, we build on Foucault and, specifically, governmentality research in accounting by locating the relations between accounting, accountability, and subjectivity in the wider context of apparatuses of security. In this way, we add a wider concern with government strategy that relies on highly specific uses of accounting in concert with calculative practices drawn from epidemiology and economics. We find that especially the notion of circulation is potentially useful to consider crises. Problems that epidemics and pandemics may engender for uses of accounting by the state have been less researched (Ahrens and Ferry, 2020, 2021; Heald and Hodges, 2020). In particular, little is known about the ways in which the government's uses of accounting seek to act upon the population as a whole and the factors that affect it.

3. Research approach

Research context

On 31st December 2019, the World Health Organization (WHO) reported a novel respiratory illness cluster in China, which by 12th January 2020 spread to UK. By late January, the Department of Health and Social Care launched a public health information campaign to help slow the virus's spread followed later that month by the Health Secretary, Matt Hancock, introducing the Health Protection (Coronavirus) Regulations 2020 for England. Hospitals set up drive-through screening and a four-pronged strategy outlined to tackle the outbreak: contain, delay, research, and mitigate.

On 11th March, WHO declared Covid-19 a global pandemic and the British Chancellor Rishi Sunak announced new spending of £12bn to buttress the economy against immediate threat of recession and a further £18bn to deliver on Prime Minister Boris Johnson's election pledge to 'level up' the UK in reversal of a decade of Conservative economic orthodoxy around austerity.

During March 2020, the government took preliminary measures against virus spread culminating in a lockdown on 23rd March. This banned all 'non-essential' travel and contact with people outside one's home, shutting almost all schools, businesses, venues, facilities, amenities, and places of worship. Those with symptoms, and their household, were told to self-isolate. The most vulnerable (over 70 and with certain illnesses) were told to shield themselves. People were instructed to keep apart in public. Police were empowered to enforce the lockdown. The Coronavirus Act 2020 gave the government emergency powers not used since WWII.

During the fast unfolding COVID-19 crisis, there was a growing concern over a potential neglect of key financial oversight practices. For example, Davies (2020) highlights that '[t]he

response to the global pandemic will have [profound] implications for many years for public spending and public service delivery’, with key financial oversight bodies, such as the National Audit Office (NAO), unable ‘[...] to tell exactly what the impact will be’ (ibid.). The situation was exacerbated by a prior suspension of normal UK government financial review arrangements. Instead of the normal spending review with a 3-4 year planning cycle, annual budget, audit and accountability, and risk management arrangements, a delay in Brexit negotiations and an unforeseen general election in 2019 had delayed the spending review (Heald and Hodges, 2020). Subsequently, due to COVID-19, the March 2020 budget had been temporary as well.

Research methods

The paper considers accounting and accountability practices in the UK government response to COVID-19 at a national level, especially for England during the first wave of the pandemic. The authors reviewed documentation from the start of the pandemic in early 2020 up to Mid October 2020, with the focus being on the first wave outbreak from mid-March to mid-May 2020. This includes actions set out in the 17 March letter to the NHS and the 15 April action plan for adult social care and additional funding. It also covers news media and official reports from government departments, online parliament select committee sessions, and the National Audit Office (NAO) including the cost tracker (See NAO 2020a, b and c) around the government response to COVID-19 and finances.

4. Findings: UK government response to COVID-19

This section discusses the place of accounting and accountability practices in the UK government’s response to COVID-19 for England, particularly during the first stage of the pandemic, through the concept of apparatuses of security.

Security of space

For the UK government the security of space for the population during COVID-19 became a problem of balancing health against the economy, whilst ultimately maintaining the trust and faith of citizens in the neo-liberal democratic space.

The UK government *health response* sought to protect the population from viral infection through restrictions on freedom of movement, other public health measures and expanded hospital facilities, such as social distancing, facemasks, lockdowns, tiers of restrictions, track and trace, self-isolation, shielding, increased emergency bed capacity and ventilators.

Its *economic response* looked to protect the population from economic contraction and income loss through government spending. For example, commenting on the COVID-19 spending pledges on 17 March 2020, the Chancellor said he would do ‘whatever it takes’ to support the economy.¹ He announced cash grants, credit guarantees, and a business rates holiday for small and medium sized companies affected by falls in consumer demand, and added that he was prepared to do more if necessary.

¹ <https://www.theguardian.com/uk-news/2020/mar/17/rishi-sunak-pledges-350bn-to-tackle-coronavirus-impact>

However, enforcing the security was not easy for an elected government in a liberal democracy. Despite the government's assurance that the restrictions of freedom of movement was in the population's own best interest and that the government would part-compensate the population for its economic losses, the population's freedom of movement was at no point restricted to the degree evidenced in authoritarian states, such as China. Police acting against households that shop for non-essential items and reminding citizens that outdoor exercise was limited to one hour daily after the passing of emergency legislation, evoked sentiments of a 'police state' among senior politicians, judges and even police chiefs. The UK government's inability to enforce curfews, or even just elementary rules about distancing in public, became particularly clear during the demonstrations in support of Black Lives Matter following the killing of George Floyd by American police on 25 May 2020. The UK protesters could have expressed their protests virtually. Instead, they opted for the symbolism of street protests in violation of public health orders, thereby demonstrating the value they attach to freedom of movement and, at the same time, exposing the inability of the police to enforce public health orders without attracting broad political criticism. The unravelling of civil obedience become further illustrated by illegal music concerts during which police were chased by crowds and packed seaside beaches in warm weather, while lockdown and social distancing rules were still in place. New intersections of law and politics had begun to put into question the views of relations between state and subjects (cf., Foucault, 2000, pp. 326-336).

The security of the population framed in a complex balancing of health, economy and liberal democracy in the UK government response to COVID-19, engendered a particular uncertainty that also imbued the accounting and accountability response.

Uncertainty

The fiscal response of the UK government to balancing the security challenges around health, economy, and democracy emanating from COVID-19 had to manage the uncertainty of growing debt coupled with larger than expected budget deficits due to reduced revenue and increased emergency expenditure.

Debt was already a concern prior to COVID-19 and had framed austerity politics. For example, the Office for Budget Responsibility (OBR) (2018), the UK's independent fiscal council, highlighted that UK public finances were already projected unsustainable based on unchanged policies prior to COVID-19, due to low productivity and demographic ageing. From 2015, public sector net debt remained above 80% of an increasing GDP. Emergency measures in 2019/20 for COVID-19 led to a spike in debt. For example, public sector net debt was expected to rise to £1,806 billion (88.5% of GDP) by 31 March 2020. The pandemic will have the greatest impact on UK public finances in 2020-21, with a record budget deficit which, under the OBR (2020a) central scenario, may approach £322 billion and increase public sector net debt to £2,205 billion (104.1% of GDP). The results for April to June 2020 give a broad indication of the expected immediate fiscal impact of the pandemic and the associated government measures. Receipts have fallen by 12% and expenditures have increased by 36% compared to the same period of the previous year. The net result is that the deficit of £127.9 billion is over five times that recorded in 2019-20. This deficit contributed towards public sector net debt increasing to over £1,983 billion (96.9% of GDP) at the end of June 2020.

Regarding the budget deficit, COVID-19 significantly reduced income from taxes and duties, including lower VAT receipts due to reduced economic activity, lower receipts from user charges for public facilities, lower taxes on income resulting from higher unemployment and

reduced profits. At the same time, there were significant impacts on expenditure. For example, the UK policy response was to maintain the connection between employees and firms. Main spending measures cover protection of income for both employed and self-employed persons. For example, the Coronavirus Job Retention Scheme (CJRS) was to help the estimated 9.6 million workers furloughed at £57.7 billion (OBR, 2020b), whilst the Self-Employment Income Support Scheme (SEISS) was expected to be taken up by 2.7 million individuals at £15.2 billion in 2020/21 (OBR, 2020b). Even then, there was an increase in number claiming unemployment benefits of 1.4 million between March and July 2020 (Office of National Statistics (ONS), 2020). There were also grants and loans to businesses and extensive use of government guarantees with commitments to date of almost £290 billion. For example, there were three main loan schemes, all with full or partial government guarantees, which together with some bespoke loans assisted over 1.13 million businesses with loans of £45.8 billion (OBR, 2020b). Additionally, the COVID-19 Corporate Financing Facility (CCFF) supports the Bank of England in the purchase of the short-term unsecured debt of large companies, with £18.3 billion outstanding at 8 July (OBR, 2020b). In addition, Public Services Spending' of £58.9 billion is the estimate of additional spending by the National Health Service, local authorities, transport authorities etc., including £32.9 billion announced in July, and including adjustments to the funding of the devolved administrations (Treasury, 2020).

The fiscal response of the UK government to balancing the security challenges therefore took account of the uncertainty inherent in the growing debt and budget deficits, but this had to go through normalisation inherent in accounting and accountability practices.

Normalisation

The normalisation of the fiscal response by the UK government in balancing the security challenges are evident in their statistical, economic, and accounting practices.

In the initial government response, epidemiology dominated normalisation. The notion of a case for COVID-19 had manifested by 17 March 2020 in the UK when the NHS set out a range of measures to prepare for the outbreak. After issuing various pieces of guidance to the adult social care sector from 13 March onwards, the Department published its action plan for adult social care on 15 April. Essentially, a range of measures were set out to redirect staff and resources to meet a surge in patients with COVID-19, based on a 'reasonable worst-case' scenario by the Scientific Advisory Group for Emergencies (SAGE). Specific measures included maximising hospital capacity, increasing respiratory support, and increasing staff numbers. The Department's action plan for adult social care set out priority actions to control the spread of the infection, assist the care workforce, local authorities and care providers, and support independence. The risk to circulation of the population as a whole, rather than individuals, was identified. There was recognition some groups of the population may be at greater potential danger. For example, as at 15 May, 2.2 million people were classed as clinically extremely vulnerable to COVID-19 because of serious underlying health conditions. The government strongly advised these people to stay at home and avoid all face-to-face contact with others, and to register online for help and support. By 15 May, around 1.1 million people had registered for support; of these around 320,000 requested food parcels. As the number of cases grew and the extent of the crisis became clearer, data on hospital bed capacity and ventilators was worked out nationally for the NHS, while data on the impact of COVID-19 on care providers remained limited. This is because unlike the NHS, adult social care is not one national system. Prior to the outbreak, there was no process in place to collect a wide range of daily data from care providers. The security space remained fragmented. The Department

did not know how many people were receiving care in each area, while local authorities only know about those people whose care they pay for. To monitor the impact of COVID-19, the Department from early April began to collate data on workforce absences, PPE levels and overall risks from nursing and residential homes registered with the Care Quality Commission (CQC), but not all providers submitted data regularly.

According to some, the macroeconomic response has sought to trade off the protection of the population, by providing health resources and advice on behaviour as well as support payments to part-compensate for income loss, against protection of the economy by minimising any disturbances to the circulation of goods and services (Keogh-Brown et al., 2020). Others have argued that most of the reductions of mobility ('circulation') have been voluntary and that the significance of health of the economy is such that to protect the economy requires the protection of the population through slowing down circulation also (e.g., Carney, 2020). Still, through combined epidemiological-economic models, some suggested that extremely high levels of protection for the population were possible at extreme costs (Keogh-Brown et al., 2020). The unpredictability of the virus and future mutations, the complexity of the contemporary economy, and the novelty of the situation for the population made the outcomes of any chosen trade-off highly uncertain (and not just risky). The government's macroeconomic strategy remained flexible with frequent updates and modifications in light of new developments, for example, with regards to direct payments to workers and business owners, reductions or delays in the tax burden, and, several times larger than the previous two, in terms of loans, equity stakes, and guarantees (McKibbin and Vines, 2020).

The UK government accounting response covered financial reporting, statistical accounting for national income accounts, budgeting, and fiscal sustainability reporting (Heald and Hodges, 2020). The UK government financial reports are based on accrual accounting, with a full consolidation into 'Whole of Government Accounts' (WGA) that provides a clear reconciliation between IFRS-based financial reporting and statistical accounts based on the *European System of Accounts 2010* (ESA10). However, after almost a decade of WGA publication, the reporting lag is still much longer than the Treasury's medium-term target of 9 months (Comptroller and Auditor General, 2019, p. 197) with publication of 2018-19 WGA in July 2020 delayed by COVID-19 crisis, resulting in a reporting lag of 15.7 months. Delays in WGA publication have reduced the relevance of financial reporting to policy formulation, reinforcing the policy focus on statistical accounting numbers published monthly by the Office for National Statistics ONS.

The UK's multi-year Spending Review system that incorporates a form of medium term financial planning and budgeting has provided policy control, enjoying a high international reputation. However, austerity was imposed through Spending Reviews that had earlier managed rapid public expenditure growth. Governments retained annual flexibility within overall expenditure totals. As a result, budgeting has become the great issue of our time. Through the fallout from Brexit negotiations, unplanned elections and now COVID-19, the multi-year Spending Review has been delayed and executive-dominated budgeting used as a sticking plaster, taking attention from government financial reporting. In addition, regarding budgeting, the UK practice of approving Estimates four months into the financial year meant Parliament's Supply procedure was irrelevant for financial management, but maintained constitutional symbolism (Procedure Committee, 2017).

The OBR undertake a fiscal sustainability analysis that calculates fiscal gaps for 50 years ahead. The WGA has been valuable as input to the OBR's fiscal sustainability projections, despite the added delay during COVID-19.

Whilst the accounting was employed, often it was post event and more could arguably have been made of it to drive the population's behaviour during the COVID-19 outbreak, rather than rely on fear. Indeed, the technical achievement in government financial reporting was never matched by user engagement, a point emphasised in the Public Administration and Constitutional Affairs Committee's (PACAC) (2017) report on the democratic uses of government accounts. Unfortunately, this has remained the case during COVID-19.

In ways such as these, accounting could affect the forms of normalisation developed to measure and manage COVID-19 and its related circulations of the disease, the population, goods, subsidies, budget increases, and debt.

Object-subject

The population had become the object towards which efforts at disease prevention and management, by way of the management of various circulations, were directed. The fact that this object was made up of thinking and acting subjects emphasised also, however, the significance of accountability from the government to citizens, especially in terms of ensuring safety and liberty, controlling the cost of the government's interventions and whether it gave value for money and honoured commitments by Parliament. It is therefore important that the public understand the data published during the pandemic and that the data is useful for accountability as well as used to improve the pandemic response and public's adherence to rules.

The government response has mainly dealt with producing financial reports during the initial pandemic about public spending in terms of accuracy of its 'estimated' cost. It is vital that reporting about public spending is accurate, up-to-date, and audited, as it is only through accurate financial reporting that the public can understand the balance between inputs, outputs, and outcomes.² However, in 2019 the government committed to ensuring that information was provided through accounts about commitments made to Parliament and value for money in a credible way. Currently it is not possible to see what the government are doing to implement this set of commitments. While COVID-19 in combination with Brexit pose significant new challenges, it is important that the momentum on this normal accountability continues.

The principles of reporting back on commitments to Parliament and value for money also should inform the way that the government reports back about COVID-19 for accountability purposes. There have been several abnormal announcements to Parliament about the expenditure of public money - justifiable in many cases for the speed of response required, but nevertheless that needs scrutinised. The NAO announced that the audit of 'tens of billions of unplanned spending' will be an important part of its 2020-21 audits of government departments (NAO, 2021).

² See for example the October 2020 Call for Evidence by Parliament's Public Administration and Constitutional Affairs Committee, <https://committees.parliament.uk/call-for-evidence/250/data-transparency-and-accountability-covid-19/>

In the UK the effects from COVID-19 overlaid the legacy effects of a decade of austerity following the global financial crisis, as well as Brexit at the end of 2020. The decision to spend quickly to fight COVID-19 assumed that targeting of funding was less important. This downplayed the significance of value for money, which had already suffered during a decade of austerity focused on spending cutbacks amidst weakened national performance measurement systems. It also did not leave time to calibrate spending to address social inequalities of the pandemic that, too, had been exacerbated by austerity. Audits have been delayed by the lockdown (NAO, 2021), and the 2020 Spending Review was not conducted in the usual detail due to COVID-19 and Brexit, potentially exacerbating future budget uncertainty that will also be fuelled by the unpredictability of the pandemic.

Rather than rely on economists or accountants, the immediate government intervention drew predominantly on the calculative practices of epidemiologists. Initially, this made appear to make some sense because of the nature of the crisis. Apparatuses of security suggest, however, that interventions seek to combine the various forces that affect the population and the economy. The government must reckon with probabilities and averages of those forces and their combinatory, and potentially offsetting, effects. This approach makes for more economical deployments of power. Economics can often help identify motivations, incentives, and games that structure the relevant circulations.

Accounting can be useful to compare and trade off interventions to income statement or balance sheet variables. Accounting could, moreover, be suggestive of alternatives around asset purchases or leases, make or buy, various taxation effects and off-balance sheet interventions such as guarantees. The lack of ring-fencing local authority aid for adult social care suggests that more use could have been made of accounting practices of calculation. Accounting will also be needed to define the time horizon over which the COVID-19 related debt will be repaid. Based on the experience of the decade of austerity, the sense of national unity, to which the government appeals, is likely to give way to horse trading over whom to shoulder with the debt servicing.

Besides the government, the population as subjects were also given choices over how to address the COVID-19 policy objectives. They could use social distancing, facemasks, self-isolation, and shielding to prevent the spread of COVID-19 and thereby ensuring circulation. In April the NHS highlighted they could now cope with cases and social distancing had ‘flattened the curve’ of the pandemic, but there remained no plan to exit the lockdown, although it was stressed that it would be based on scientific advice.

The object-subject through accounting and accountability practices could be normalised and engendered to address the uncertainty and balance the security challenges. However, these were not always employed to their full potential.

In summary, the UK government in their response to COVID-19 have been shown to employ apparatuses of security regarding space, uncertainty, normalisation, and object-subject.

5. Concluding discussion

The paper has shown the role of accounting and accountability practices in the UK government’s response to COVID-19 for England, through Foucault’s (2007) notion of government as an apparatuses of security that operated through space, uncertainty, normalisation, and the object-subject.

As a theoretical contribution, the paper showed that accounting was employed in different ways to the statistical and economic normalisation (Ahrens and Ferry 2020, 2021; Heald and Hodges, 2020). Regarding the accounting practices, they relied more on the statistical reporting that provided monthly data and the budgeting flexibilities, as opposed to plans of multi-year Spending Review that where more medium term and financial reporting that was not timely enough. Having said that, financial reporting did feed into financial sustainability projections and enabled audit that could provide accountability and assurance regarding regularity, probity, value for money, and fairness, although these aspects where taken up to different degrees. As the uncertainty remains, a Spending Review is necessary for better planning, albeit with budget flexibilities inherent to the practices.

It is important the public understand the data published during and after the pandemic (PACAC, 2021). This data can be used to improve the government's response to the pandemic and responses to future pandemics, but to take full effect in the sense of apparatuses of security it is imperative that the public can discuss and use this data to inform their responses.

It is also important that Parliament understand how the government have used the extraordinary emergency powers during the crisis, including extraordinary spending. Government accounts provide essential data on public spending to Parliament. They are unique in that they are audited by the NAO to ensure figures within them are accurate and thoroughly and independently checked. The government has continued to publish accounts and the NAO has continued to audit them during the pandemic, which is positive.

However, government accounts have been criticised in recent years. The Procedure Committee (2017) published a report that called for accounts to report back to Parliament on the government's commitments to the House and on the value for money of government policy. The PACAC (2017, 2018) also called for accounts to be credible. In 2019, the government adopted these principles as its own. Whilst the government may have delayed some of its adaptation of the PACAC committee's principles due to the pandemic, for understandable reasons, it is essential that they, as soon as possible, turn back to improving the government accounts in the way the PACAC committee suggested.

We suggested that an apparatuses of security perspective constitutes the COVID-19 pandemic as a primary object of governing that the state addresses through accounting, economic and statistical calculative practices (including from epidemiologists and healthcare specialists). Accountability should be added as an important constituent part of object-subject to show how the government can pursue its crisis objectives by subjectivising the population, for example, in their practices around distancing, facemasks, and self-isolating, and their behaviours in relation to work and leisure. Accountability and audit can become essential to financial resilience.

There are clear implications for policy, practice, and future research. Policymakers must ensure that the apparatuses of security response to COVID-19 focuses on circulation as its object, underpinned by accountability that covers both the financial, value for money and fairness aspects so that citizens as subjects remain supportive. Shortcomings in this regard would threaten circulation. Even though it has been difficult to monitor costs, and even more so track value for money and fairness, it is imperative that an audit of value for money and fairness take place to maintain accountability. Otherwise, the apparatuses of security objectives will not only be undermined now, but also in the future.

In relation to government practices, future research could study how circulation was ensured in other jurisdictions and also compare and contrast how accounting and accountability underpinned such circulation in these different contexts, during pandemics as well as other crises.

Conceptually, future research could address a key concern that underlay Foucault's analysis of apparatuses of security. Whilst describing the state's efforts at governing through the subjectivation of the citizen, and, crucially, the object-subject, Foucault continued to search for ways of refusing the '[...] political "double bind," which is the simultaneous individualization and totalization of modern power structures' (Foucault, 2000, p. 336). He sought not to "[...] liberate the individual from the state, and from the state's institutions, but to liberate us both from the state and from the type of individualization linked to the state' (p. 336). A return to regular Spending Reviews and an expansion of fairness audits can strengthen the democratic accountability of the state and, we would argue, are essential for addressing the democratic deficits thrown into relief by the COVID-19 pandemic. Much less clear is what kind of role they might play in the promotion of 'new forms of subjectivity' (p. 336) that might arise from a deeper reconstitution of the subject in the state.

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