

# **The Anatomy of Accountability in Local Government**

## **Abstract**

Despite its importance, accountability in Victorian local government is still relatively under-researched. With important governance developments emerging in recent years across the whole public sector, it is timely to study accountability in the public sector in this changing context. This study attempts to understand accountability from the perspective of Local Government councillors and managers.

There have been many normative studies of accountability that have suggested its important constituent elements. This paper is an empirical study investigating how accountability is conceptualised by local government councillors and managers.

Data for the research reported in this paper was collected from 79 Victorian municipalities. A survey instrument, using a seven point likert scale, was distributed to councillors and managers. The survey statements were centred on participants' understanding of the operation of accountability. Using factor analysis, six factors were generated that reveal the elements that contribute to the operation of accountability.

Whilst respondents' views of accountability were generally in accordance with those discussed in the literature, an individual's values were also found to be important. The literature has not previously explored this facet of accountability. A further indicator of the complexity of accountability is the apparent difficulty of managing the accountability relationship, which is very much affected by an individual's values.

**Key words:** Accountability, Local government, personal values

# The Anatomy of Accountability in Local Government

## 1. Introduction

Accountability is a complex and multifaceted concept (Sinclair, 1995) that is made operational through relationships between individuals and organisations (Ebrahim 2003). While accountability may be difficult to define (Ebrahim, 2003; Goddard, 2005) there is a consensus that it involves a rendering of an account and therefore the provision of information. Underpinning the concept of accountability is the notion that one person is responsible to another, and is obliged to render to another party an account of their decisions and actions.

Barton (2006), in keeping with Gray and Jenkins (1986), is of the opinion that accountability is an obligation to present an account of and answer for the execution of responsibilities to those who entrusted those responsibilities. Accountability is thus established when an agent accepts resources and responsibilities entrusted by the principal.

Using survey data, this paper explores the understanding of accountability held by councillors and managers in Victorian local government.

In the next section the literature dealing with the nature of accountability will be discussed, followed by an examination of accountability in the public sector. The issues raised by the literature will be listed and an explanation of the research method will be given, followed by the reporting of the results. Finally, the implications of the research results will be discussed and the conclusions that can be drawn from this empirical study will be outlined.

## 2. The nature of Accountability

The concept of accountability has numerous facets. In fact it is more appropriate to speak of different accountabilities. The essence of accountability, argue Cutt and Murray (2000), has always been the obligation to render an account for a responsibility that has been conferred. Yet, while the concept might at first seem to be easily defined, accountability relationships are in reality complex and multi-faceted (Sinclair, 1995; Horton, 2006; Caron & Giaque, 2006). Accountability according to Roberts and Scapens (1985) involves the giving and demanding of reasons for conduct and occurs in various social structures, such as within families, friendship groups, and within and between organizations. Glynn and Murphy (1996) argue that accountability is, broadly speaking, the process via which a person or group can be held to account for their conduct.

Similarly, Broadbent and Laughlin (2003) argue that there are, broadly-speaking, two forms of accountability: public/political accountability that involves the public as principals and is concerned with issues of democracy and trust; and managerial accountability that is concerned with day-to-day operations of the organisation and can be equated with Stewart's (1984) concepts of process, performance and program accountabilities. Broadbent and Laughlin (2003) argue that, under managerial accountability, the provision of detailed information is not directed to being more accountable to the public but rather it is an attempt by the principals (elected representatives) to control the agents (managers) and legitimise past decisions and actions. The provision of annual financial statements is an example of this.

In a significant argument regarding the parameters of accountability, Funnell (2003) argues that accountability is being weakened because of the encouragement of a concept of accountability that highlights accomplishments, progress and performance. Service delivery, according to Funnell has been changed from a political activity to a technical issue therefore placing a greater emphasis on technical information such as accounting, budgeting, and performance measurement. Further, these predominantly quantitative measures provide information about efficient performance, which is related to managerial accountability, rather than effective service delivery, which is related to public / political accountability. The emphasis on efficient service delivery and quantitative information changes the nature of accountability, leading to greater control by the executive rather than increased scrutiny of the executive (Broadbent and Laughlin 2003).

The production of annual accounting and performance reports exemplifies a concern with managerial accountability rather than political or policy accountability. Collier (2005) questions the appropriateness of conventional accounting in providing information for public sector accountability. In effect, he is arguing that the provision of traditional accounting reports is only a part of what constitutes accountability. The purpose of accounting systems is to capture and report information about economic transactions. Accounting provides explanations of past actions and justification for future actions, but these explanations and justifications relate predominantly to managerial, not public/political accountability. In support of the view that traditional accounting reports are only part of accountability, Collier cites Roberts (1991). Roberts suggests that accounting plays a central role in hierarchical accountability but, as a consequence, not in public/political accountability. This is because accounting defines, and limits, the context in which subordinates must explain their actions to their managers. Funnell (2001), like Collier (2005), argues that financial accountability does not make up the totality of accountability.

### **3. Public versus Private Sector Accountability**

As stated above, traditionally accountability has been defined in terms of rendering an account of actions and decisions. In the public sector accountability relationships are hierarchical involving principal and agent relationships. For example elected councillors are agents for the citizens that elected them and local government managers are agents for the councillors. The rendering of account requires the agent to provide information about decisions and activities to the principal.

The principal/agent or accountor/accountee relationship is arguably easier to define in a commercial context where contractual relationships are common and understood. In the public sector, accountability relationships appear to have become more contractual in nature (Funnell, 2001), thus shifting accountability within the public sector toward its private sector counterpart. However, accountability in the public sector is complicated by the greater number of accountability relationships such as those between elected officials and managers, between elected officials and citizens and between citizens and managers. Patton (1992) states public sector organizations are not judged by the profits they make or the dividends they declare but rather on the policies that are developed and the extent to which stated objectives have been achieved, hence further differentiating accountability in the two sectors. The argument

outlined by Patton equates with public/political accountability discussed by Broadbent and Laughlin (2003).

The changing nature of accountability is also discussed by Taylor and Rosair (2000) noting that it has broadened from stewardship to managerial accountability. They conclude that the predominance of one type of accountability depends upon the intended accountees; that is, the participating parties within the structure of government and the public. The results reported by Taylor and Rosair indicate that the main purpose of external reporting is linked to meeting accountability demands of the participating parties and has little to do with providing accountability to those stakeholders outside of the government structure.

The move toward a commercial orientation having changed the understanding of accountability in the public sector has also been argued by Parker and Gould (1999). On the one hand private sector ideology, with its production values, is a threat to traditional accountability; but on the other hand, it has broadened the concept of accountability to include performance. In the public sector there is now an increasing emphasis on planning, budgeting and service delivery (Goddard, 2005); and hence a lessening of the differences between the public and private sectors (Hood, 1995). This has, according to Broadbent and Laughlin (2003), meant a redefining of accountability from political accountability to managerial accountability. This expansion of the concept of accountability in the public sector has increased the need for managerial information in accountability relationships. Cameron (2004) argues that the reporting of well-documented performance information is now fundamental to public sector accountability. Cameron's comment reinforces the perception that there has been a shift from public/political accountability toward managerial accountability.

As a significant example of this shift, Victorian Local Government has undergone numerous changes in recent years (Kloot and Martin, 2001). The previous Victorian state government introduced compulsory competitive tendering, with a strong emphasis on performance measurement and efficiency. Accrual accounting was introduced into Victorian local government and financial reporting was placed on a business footing with the introduction of the Australian Accounting Standard 27 (AAS 27). The Australian Accounting Standard for local government mandated the use of accrual accounting and outlined financial reporting for Australian local government. Further, Local government is subject to the control of the State government, whose legislation gives it life and responsibilities (Kloot and Martin, 2001). Local government is controlled by State government and is therefore accountable to it. This illustrates the argument of Taylor and Rosair (2000), and Parker and Gould (1999). With respect to local government being controlled by State government, the Victorian State Government forced local governments to amalgamate from an initial 210 municipalities to 78 (but currently 79).

According to Kloot and Martin local government managers need to balance the requirements of accountability to the community and to State Governments. They also argue that accountability has become more centred on financial outcomes. This is consistent with the findings of Taylor and Rosair (2000). However, Kloot and Martin conclude that local governments in Australia have emphasized accountability to ratepayers and the wider public, and that local government managers are capable of meeting the demands of multiple accountabilities. Their finding appears to contradict

the argument put forward by Parker and Gould (1999). However, the information being provided is predominantly of a managerial nature rather than that required for public/political accountability.

Cameron (2004) points out that Key Performance Indicators (KPIs) are largely driven by the budgetary process and linked to the allocation of resources rather than the attainment of objectives, therefore emphasising managerial rather than political accountability. In addition he suggests that the link to the budget explains the emphasis on efficiency rather than effectiveness. He goes on to say that many KPIs are reported by agencies to meet compliance requirements rather than to report on the effectiveness of programs. Cameron states that the problem is also due to the inherent constraints of the annual reporting cycle. The position held by Cameron and supported by Parker and Gould, that the flow of multi-dimensional information is restricted by the annual reporting cycle, adds to the impression that accountability is assumed to be found predominantly within public sector accounting reports and is confined to the hierarchy of public sector entities. It therefore excludes the broader community.

Foster (2000) argues that accountability can be best achieved by the use of contracts. This relies on the ability to reduce all accountability relationships to ones of obligation, where there is a principle/agent relationship. So long as the contract is clear then the obligations under the relationship are clear as are the information needs to monitor the performance of the contract. However, principal/agent relationships are complicated by information asymmetry and power differentials (Broadbent and Guthrie, 1992). It is argued that some relationships cannot be accurately defined by a contract and therefore, to define accountability in contractual terms limits our understanding of the concept of accountability. Kloot and Martin (2001) suggest that there are also social contracts that are important for accountability and go beyond the legalistic approach suggested by Foster (2000).

Under the Westminster system the executive is responsible for the development, implementation and performance of policy. If problems arise under the Westminster system the minister is considered to be responsible. Therefore, according to Fountain (1991) the electorate has the right to be informed about the actions and expenditures of the executive and legislative arms of government. Patton (1992) argues that unlike the investor's access to capital markets associated with private enterprises, the public does not have the freedom to choose between alternative entities in the public sector, other than another political party via the ballot box. Thus, Patton contends that it is even more important for stakeholders to be able to make informed judgements about the performance of public sector entities against stated objectives and the stewardship of public monies. Therefore performance reporting as well as traditional compliance reporting by the public sector is important to the accountability relationship with external stakeholders.

#### **4. The Research Question**

The literature has described the characteristics of accountability and some of the issues surrounding the understanding of accountability in the contemporary public sector. Private sector influence may have changed the concept of accountability in the public sector – certainly the traditional understanding of accountability may not

encompass the changes in public sector administration in general and local government in particular. The literature also suggests that accountability is predominantly within (i.e. internal to) public sector organizations and that there is little accountability between public sector entities and the broader community (Parker and Gould, 1999).

Changes in accountability suggest that there have also been changes in the operation of accountability mechanisms such as professional codes, accounting standards and contracts. However, the understanding of accountability held by people working in local government, particularly elected councillors, and managers, has not been researched. As Kloot and Martin (2001) note, much of the accountability literature is normative and very little empirical research has been undertaken that examines the understanding of accountability held by managers and councillors. Hence, the research question of our paper is:

### **What is the concept of accountability held by councillors and managers?**

#### **5. Research Method**

To enable this question to be answered data was collected by survey. The survey instrument was developed on the basis of the issues raised in the literature. The questionnaire was submitted to a number of academics, the Victorian Local Government Association (VLGA) and the Municipal Association of Victoria (MAV) for comments on the appropriateness of the statements and the format of the instrument. Minor adjustments were made as a result of this consultation.

Victorian local government was selected as the environment in which to conduct the research as it is characterised by diversity: in geographic size and location, in population size, in its ability to raise revenue, and in the size and composition of its expenditure. Also, there have been significant developments in Victorian local government, such as emphasis on efficiency, contractual relationships, and performance measurement. Many of these changes were imposed by the previous State Government, and have been continued by the current State Government.

Each of Victoria's 79 municipalities was sent two envelopes containing 10 survey instruments and 10 pre-paid return envelopes; one set was for councillors, the other for managers. Most municipalities have fewer than 10 councillors and also fewer than 10 managers – the numbers in each category varied across municipalities. A covering letter accompanied each set, one addressed to the mayor, the other to the chief executive officer.

330 useable survey instruments were returned representing a response rate of 30 per cent. There were 142 responses from metropolitan councils and 181 responses from regional councils (and seven unidentified with respect to location). The respondents were divided into 113 councillors and 212 managers (such as chief financial officers and department heads); five respondents did not indicate the category they belonged to. Responses to the statements were subjected to *Factor analysis*.

## 6. Analysis of Results

The analysis yielded six factors (Eigen values greater than 1), which factors explained 59.8 per cent of variation. The first factor is made up of four attitudinal variables: *A greater degree of participation in decision-making will improve accountability* (.775); *Access to information by all stakeholders is essential for accountability* (.667); *Compulsory reporting to stakeholders will enhance accountability* (.593); *The degree of accountability will depend upon the relative power of the stakeholders* (.489).

The first factor, which may be termed, **participation**, reveals that access to information, power, and compulsory reporting are important variables in accountability. The loadings indicate that there is an emphasis on participation. Intuitively, greater participation is dependent upon access to information and the relative power of stakeholders. The inclusion of the second and third attitudinal variables is linked to the need for information if there is to be genuine participation. There is also a link between controlling participation, information and power.

The second factor is made up of three attitudinal variables, and can be termed: **compliance**.

*The accounting standard AAS 27 ensures accountability in local government* (.813); *Accountability can only be guaranteed by a contractual relationship* (.620); *Accountability can only apply in terms of probity* (.579).

The second factor encompasses variables related to compliance, with the greatest loading on the variable stating that an accounting standard can ensure accountability; followed by the importance of contracts in guaranteeing accountability. The emphasis on probity reinforces a legalistic idea of accountability. Thus, this second factor reveals that respondents consider accountability in legalistic terms.

The third factor, which can be termed **stewardship**, is made up of two attitudinal variables: *Accountability goes beyond compliance* (.777); *At the centre of the accountability relationship is stewardship* (.763).

This factor is in contrast to the second factor, in that it recognises the notion of responsibility, as distinct from simple compliance. The first variable (*accountability goes beyond compliance*), has the higher loading of the two, and therefore confirms the second variable which emphasises stewardship in accountability. Thus, both responsibility and stewardship have been identified as important elements of accountability.

The fourth factor, termed **conflict**, is made up of three attitudinal variables:

*Public sector managers can have conflicting accountability relationships* (.843); *Only councillors should be held accountable for policy decisions* (.486); *The principal/agent relationship can distort the concept of accountability* (.390).

This factor centres on the idea that accountability relationships are difficult to manage. This is indicated, particularly, by the variable, *managers can have conflicting accountabilities*, having the highest loading. The potential for difficulties within hierarchical accountability is indicated by the second and third variables. The idea that only councillors can be held accountable for policy can easily lead to “blame”, or abrogation of responsibility on the part of managers.

The fifth factor, which may be termed, *enforcement*, consists of two attitudinal variables:

*The Local Government Act makes councillors accountable only to the State Government (.765); Professional codes of conduct enhance accountability (-.506).* One of the two variables constituting the fifth factor has a negative sign, indicating respondents believe that professional codes do not enhance accountability. Further, state legislation is considered by respondents to make councillors accountable only to the state government – to the exclusion of the broader community. Whilst respondents believe that professional codes have little or no effect on accountability, state legislation has the force of law. Professional codes are voluntary.

The final factor, which may be called *personal values*, is made up of one attitudinal variable:

*Personal values are the only guarantee of accountability (.820).* This variable has a relatively high loading, thus indicating the perceived importance of personal values to accountability. An individual's response to the use of power in an accountability relationship will depend primarily upon the values of the individual. Ultimately, therefore, the degree of participation, both the exchange and management of information, and compliance with rules and legislation depend upon an individual's values.

## 7. Discussion and Conclusions

Accountability is certainly a complex and multi-faceted concept (Sinclair, 1995). The understanding of accountability held by councillors and managers, as revealed by our research results, reflects this complexity. Whilst a number of authors have already alluded to this complexity, our research findings actually verify its existence.

The complexity is revealed by the six identified factors:

- 1) participation
- 2) compliance
- 3) stewardship
- 4) conflict
- 5) enforcement
- 6) personal values

Examination of these six factors reveals a basic contradiction in the way accountability is perceived. The contradiction is evident by noting that the six factors may be divided into two groups: participation, stewardship, and personal values on the one hand; and compliance, conflict, and enforcement on the other. On the one hand accountability is perceived to require participation, involving an exchange of information. On the other hand, it is understood to involve legal compliance. The contradiction is particularly evident in the second and third factors, which provide an interesting juxtaposition: the second factor emphasises *compliance* as important to accountability, whilst the third emphasises *stewardship*. "Compliance" fits with a narrow, managerial view of accountability; whereas "stewardship" embodies the much broader, policy/political concept of accountability. Compliance-type accountability emphasises accountability within and between public sector bodies, and ignores the broader community. It emphasises the calculative approach – that which is objectively measureable – and is to do with notions of efficiency. Stewardship-oriented accountability is more concerned with effectiveness. Our

findings have therefore verified the inferences of Funnell (2001, 2003), Broadbent and Laughlin (2003), Taylor and Rosair (2000), Parker and Gould (1999).

We speculate that the revealed interest in stewardship, in spite of the new emphasis on compliance, reflects the continuity of a past concept of accountability that valued responsibility for the greater good. Concern with internal accountability places limits on a concern for the greater good, but our findings permit us to note that it has not disappeared entirely.

The complexity of accountability is further indicated by the apparent difficulty of its management. The essence of this difficulty is the hierarchical structure of the accountability relationship – which effectively diminishes accountability to the broader community – and the propensity for abrogation of responsibilities. This propensity for abrogation is a consequence of the perceived notion that “only councillors should be held accountable for policy decisions”. It is also a consequence of the shift towards managerial accountability, which, as already stated (and supported by Broadbent and Laughlin (2003), Parker and Gould (1999), Funnell (2001, 2003), ignores the broader community.

Finally this research suggests that personal values are an important aspect of accountability. This finding is unexpected, given that the extant literature pays little attention to individual values. Irrespective of legal requirements, the principal / agent relationship, the level of participation, or access to information, the operation of accountability is perceived to be dependent upon an individual's values. In other words, the degree to which accountability goes beyond minimum requirements is perceived to depend upon personal values. Values will either assist or impede the operation of the accountability relationship. Personal values of “openness”, co-operation, service, will enhance the relationship, whereas values of personal gain, emphasis upon individual ambition, manipulation of information for the enhancement of power, will impede the relationship. The extent to which accountability depends upon enforcement is also influenced by an individual's values. However, to date, the role of an individual's values has not been extensively researched. Clearly, this is an area that needs to be more fully explored.

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## TABLES

**Table 1 Eigen Values**

Component	Extraction Sums of Squared loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.553	17.018	17.018	1.827	12.180	12.180
2	1.820	12.130	29.148	1.751	11.675	23.855
3	1.324	8.826	37.975	1.489	9.929	33.784
4	1.203	8.017	45.992	1.352	9.013	42.796
5	1.052	7.015	53.007	1.295	8.631	51.427
6	1.024	6.827	59.834	1.261	8.406	59.834
7	.967					
8	.872					
9	.770					
10	.718					
11	.637					
12	.600					
13	.546					
14	.487					
15	.429					

**Table 2 Rotated Component Matrix**

Statement	1	2	3	4	5	6
1	.059	.579	.111	-.108	.369	.412
2	.157	.074	.763	-.102	.175	.264
3	-.007	-.148	.777	.169	-.110	-.235
4	.013	.620	-.042	.245	.383	.071
5	.204	.255	.492	.093	-.506	-.101
6	.079	.813	-.026	.049	-.109	-.047
7	.043	.139	.046	.118	.765	-.139
8	.489	.012	.017	.257	.154	.314
9	.775	-.059	.060	.034	-.046	-.033
10	.593	.419	.056	.127	-.214	-.113
11	.667	.103	.092	-.130	.054	-.061
12	.096	.234	.021	.486	.077	.170
13	.271	-.097	-.128	.390	.084	.332
14	-.106	.019	.111	.843	-.006	-.046
15	-.135	.063	-.014	.132	-.168	.820

### Statements

- 1) Accountability can only apply in terms of probity.
- 2) At the centre of the accountability relationship is stewardship.
- 3) Accountability goes beyond compliance.
- 4) Accountability can only be guaranteed by a contractual relationship.
- 5) Professional codes of conduct enhance accountability.
- 6) The accounting standard AAS 27 ensures accountability in local government.
- 7) The Local Government Act makes councillors accountable only to the State Government.
- 8) The degree of accountability will depend upon the relative power of the stakeholders.

- 9) A greater degree of participation in decision-making will improve accountability.
- 10) Compulsory reporting to stakeholders will enhance accountability.
- 11) Access to information by all stakeholders is essential for accountability.
- 12) Only councillors should be held accountable for policy decisions.
- 13) The principal/agent relationship can distort the concept of accountability.
- 14) Public sector managers can have conflicting accountability relationships.
- 15) Personal values are the only guarantee of accountability