The Challenge of Multiple Accountability: Does Redundancy lead to Overload?

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The Challenge of Multiple Accountability

Around the start of the Second World War, Friedrich and Finer engaged in a seminal dispute

on how to organise responsibilities in modern democratic government (Friedrich 1940; Finer

1941). Their dispute is often referred to as one of the defining moments in the development of

the concepts of administrative responsibility and political accountability (Romzek 1996, 97;

Dubnick 2005, 1). According to Finer, clear lines of command and control stand at the basis

of any democratic system of ministerial responsibility. He thus proposed what has come to be

considered as the conventional approach: democratic accountability is best served by an

unambiguous division between politics and administration and a clear hierarchy, with

comprehensive goals and substantial sanctions with which unwanted conduct should be

punished. Friedrich, on the other hand, claimed that, given the obvious growth in size and

complexity of contemporary government, the conventional hierarchical system would not

suffice in order to ensure responsible behaviour on the part of government. Simply executing

already formulated policies is no longer an option; important aspects of the task of policy-

making have shifted hands from politicians to administrative agencies (Friedrich 1940, 5).

This meant that the conventional, unilateral model of political responsibility and

administrative accountability no longer fitted the evolving reality of public government. In his

view, a firm emphasis on professional norms and a sense of individual administrative

responsibility, accompanied by additional accountability mechanisms, would be needed.

  This aspect of the Friedrich-Finer debate – how to organise accountability in an era of

complex government? – is more salient than ever. Accountability almost by definition seems

to call for simplicity: it calls for clear divisions between oversight and execution of tasks,

straightforward criteria and measurements for performance, and a logical hierarchy between agents and principals. Yet at the same time the world of public administration sports a growing number of dispersed and complex practices of governance (Day and Klein 1987, 10; Posner 2002, 545). Salamon (2002, 38) describes this tension as the *accountability challenge*:

> "Many new forms of governance require others doing the job, with substantial discretion, this poses an accountability challenge: we need to loosen up traditional notions of political accountability, and develop more pluralistic conceptions".

This chapter will focus on this accountability challenge on the basis of an empirical analysis of multiple accountability for Dutch agencies: accountability to a board of commissioners in addition to hierarchical, departmental accountability. We use an empirical approach that is based on qualitative research of a number of Dutch agencies. The purpose is to focus on what these cases teach us for situations of multiple accountability in general. Many authors have associated a large number of problems with multiple accountability. Almost by definition, multiple accountability is seen as too much of a good thing, as a burdensome overload. Following amongst others Braithwaite (1999) and Scott (2000), however, we will argue that the imminent *redundancy* of multiple accountability can also contribute positively to the good governance of executive agencies.

Accountability as a Virtue and Accountability as a Mechanism[1]

Anyone studying accountability will soon discover that it can mean many different things to many different people. 'Accountability' is used as a synonym for many loosely defined political desiderata, such as transparency, equity, democracy, efficiency, responsiveness, responsibility, and integrity (Mulgan 2000, 555; Behn 2001, 3-6; Dubnick 2005). This may be

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[1] The distinction between these two concepts of accountability is treated more at length in Bovens (2009).

well for political spinning, policy rhetoric and white papers, but it has been a strong impediment for systematic comparative, scholarly analysis.

Much of the academic literature on accountability is rather disconnected, as many authors set out to produce their own specific definition of accountability. Every newly edited volume on accountability - and even worse: each of the individual chapters within these edited volumes – uses its own concepts, conceptualisations, and frames for studying accountability (Dowdle 2006; Ebrahim and Weisband 2007). Some use the concept very loosely, others produce a more narrow definition, but few of these definitions are fully compatible, which makes it very hard to produce cumulative and commensurable research. Also, few papers move beyond conceptual and theoretical analyses and engage in systematic, comparative empirical research, with the exception of a series of studies in the narrow field of social psychology (Adelberg and Batson 1978; Tetlock et al 1989; Lerner and Tetlock 1999). The result of this disjointed accountability talk is that accountability seems to be an ever-expanding concept, which 'has come to stand as a general term for any mechanism that makes powerful institutions responsive to their particular publics' (Mulgan 2003,8). However, there is a pattern to the expansion.

Particularly, but not exclusively, in American academic and political discourse, accountability is used mainly as a normative concept, as a set of standards for the evaluation of the behaviour of public actors. Often, in this type of discourse, the adjective 'accountable' is used, as in: 'We want public officials to be accountable', 'accountable governance', or 'government has to behave in an accountable manner'. In these usages of the concept, accountability or, more precisely, 'being accountable', is seen as a *virtue*, as a positive feature of organisations or officials. Accountability in this very broad sense is used to positively qualify a state of affairs or the performance of an actor. It comes close to 'responsiveness' and 'a sense of responsibility', a willingness to act in a transparent, fair, and equitable way.

3

Accountability, used in this more active sense of virtue, *refers to substantive norms for the behaviour of actors* - in this case public officials or public organisations. Hence, accountability studies often focus on normative issues, on the assessment of the actual and active behaviour of public agents (O'Connell 2005,86; Considine 2002, 22; Koppell 2005).

On the other side of the Atlantic, in British, continental European, and also Australian scholarly debates, accountability is often used in a more narrow, descriptive sense. Staying close to its etymological and historical roots, accountability is defined as a specific social relation or *mechanism* that involves an obligation to explain and justify conduct (Day and Klein 198,57; Scott 2000, 40; Pollit 2003,89; Mulgan 2003, 7-14; Bovens 2007. See also Romzek and Dubnick 1998,6; Lerner and Tetlock 1999,255). Explanations and justifications are not made in a void, but vis-à-vis a significant other. This implies a relationship between an actor, the accountor, and a forum, the account-holder, or accountee (Pollitt 2003, 89). The accountability process usually involves not just the provision of information about conduct and performance, but also the possibility of debate, of questions by the forum and answers by the actor, and eventually of judgment of the actor by the forum. Judgment also implies the imposition of formal or informal sanctions on the actor in case of malperformance or, for that matter, of rewards in case of adequate performance.

Accountability mechanisms normally exhibit three phases (Mulgan 2003; Bovens 2007). In the first phase, the actor renders an account on his conduct and performance to the accountability forum. This may be coined the *information phase*. In the second phase, the actor and the forum engage in a debate on this account. The forum may ask for additional information and the actor will answer to questions and if necessary justify and defend his course of action. This is the *debating phase*. Then the forum may pass judgment on the conduct of the actor. It may approve of an annual account, denounce a policy, or publicly condemn the behaviour of an official or an agency. In passing a negative judgment, the forum

frequently imposes sanctions of some kind on the actor. This is the *sanctions* or *consequences phase*. Sanctions may vary from formal disapproval to tightened regulations, fines, the discharge of management or even the termination of the organization. Many authors notice that there is a hierarchy of sanctions. As Hood et al (1999, 47) indicate: 'It emanates with the 'ability to shame', escalates to lighter weapons such as certificates or formal (dis)approvals and culminates in the 'nuclear weapon' of liquidation'.

This is what one could also call *passive* accountability, because actors are held to account by a forum, ex post facto, for their conduct. Elsewhere (Bovens 2007) we have defined accountability in this more narrow, passive sense as *a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgment, and the actor may face consequences.* Hence, the locus of this type of accountability studies is not the behaviour of public agents, but the way in which these institutional arrangements operate. And the focus of accountability studies is not whether the agents have acted in an accountable way, but whether they are or can be held accountable *ex post facto* by accountability forums.

Again, the Friedrich-Finer debate is illustrative here. Both not only advocated different notions of administrative responsibility, they also used different concepts. Finer predominantly focused on mechanisms that ensure responsibility and accountability, whereas Friedrich on the other side of the Atlantic looked upon it as a virtue, as was clearly observed by Finer:

> My chief difference with Professor Friedrich was and is my insistence upon distinguishing responsibility as an arrangement of correction and punishment even up to dismissal both of politicians and officials , while he believes in reliance upon responsibility as a <u>sense</u> of responsibility, largely unsanctioned, except by deference or loyalty to professional standards. (Finer 1941, 335).

Both concepts, the active one, in which accountability is seen as a personal or organizational virtue, and the passive one, in which accountability is defined as an arrangement or mechanism, are very useful for the study of, and the debate about, democratic governance. However, they should be distinguished, since they address different sorts of issues and imply very different sorts of standards, frameworks, and analytical dimensions. In this chapter, we will use accountability in the latter sense as a mechanism that involves an obligation to explain and justify ones conduct.

The Negative Expectations for Multiple Accountability

Growing complexity has been one of the central issues in the literature on accountability since the seminal Friedrich-Finer dispute. The complex structures of contemporary public sectors pose difficulties for both academics and practitioners. A leading question is: how can a system of multiple, overlapping an more or less competing forms of accountability operate? We will first identify the most important problems and issues that are noted in the accountability literature. Then, we will analyse a sample of Dutch agencies in order to see if and to what extent the expected accountability-problems actually surfaced in empirical cases of multiple accountability.

Issue 1: Conflicting Expectations

The most general and at the same time most logical expected effect of multiple accountability is that it results in conflicting expectations for agencies. This may cause considerable confusion among employees and the management of agencies. It may be difficult to combine different expectations, it may difficult to prioritize between different expectations, or it may be difficult to anticipate the actions and actual priorities of the different accountability forums with which agencies have to deal. It is even more difficult to behave as an accountable entity

if the criteria of accountability are contested. It is this issue of overlapping and conflicting expectations that Romzek and Dubnick (1998, 100) refer to as the *accountability dilemma*: "the essence of this dilemma is the inability of 'accountable' entities to resolve the problem of many masters and manage the government's business under conditions of multiple accountability relationships and systems."

The complex reality of multiple accountability has for instance been described by Klingner et al (2002). They argue that accountability relationships constitute the institutional arena in which public administrators have to manage diverse expectations (2002, 119). They describe a case of policy reform: the contracting out of foster care. This reform was infused with different expectations, resulting in multiple, diverse, changing and conflicting pressures on the participants. The conflicting expectations, amongst others, follow from the fact that in this case, a new combination of politics with administration and market elements was sought for. Klingner et al proceed to state that politics, administration, and markets, are separate ways of decision making, that produce different expectations of accountability which are often at odds with each other.

Issue 2: Transaction and Opportunity Costs

As noted above, accountability mechanisms can be divided into three phases: the information-, debating- and consequences phases. All of these phases require time and effort from the senior level of agencies, because information has to be produced and they have to engage in dialogue with the accountability forums. Agencies have to draft reports that provides hard and soft data on their goals, operations, and achievements. In the debating phase, a substantial amount of time and attention is spend to discuss and evaluate the conduct of the actor. The accountability forums on their part also require resources, such as wages and staff in order to perform their duties. In short: accountability involves substantial transaction costs.

An increase in the number and variety of accountability arrangements naturally implies an increase in the costs of accountability. The transaction costs of multiple accountability arrangements may be excessive, as some authors have pointed out (Pollitt 2003, 95). Others point at the height of the opportunity costs (Halachmi 2002, 233): accountability demands time and attention of the highest ranking officials who have the least of it at their disposal.

Issue 3: Negativism

In situations of multiple accountability there are multiple forums demanding information from one actor. The inherent logic of this process is that the accountability forums are urged to look for flaws, faults, and other forms of failure. Accountability easily evolves into fault-finding missions that derail into a climate of negativism (Mulgan 2003, 29), or in sheer scape goating (Mulgan 2003, 4). A potential risk of multiple accountability is that the different accountability forums outbid each other in their negative attention for public agencies. Their quest to find faults and guilty persons may divert the attention from the more fundamental question of how to improve public services. Negativism can also be detrimental to the performance of organizations: too stringent accountability and fault seeking impairs the inclination of public managers to take risks and to seek improvements (Behn 2001, 15).

Issue 4: Blame Games

As a logical consequence of the preceding issue, multiple accountability may in times of crisis evolve into a blame game with multiple players. In general, delegation is often seen as a form of blame-shifting (Hood 2002; Thatcher 2002, 141). In many situations of governance, there are numerous parties who carry at least some responsibility for the outcomes that are produced, but none of them is single-handedly responsible for the full outcome. This is the

problem of many hands (Bovens 1998). In complex organizations and networks, it is often quite impossible to identify even one actor whose contribution is substantial enough to hold him or her directly responsible for the unwanted outcome. But in the same vein, there are numerous candidates who carry at least a little bit of guilt and buck-passing is then a likely result. If the accountability process develops into a negative and blame-oriented process, the parties concerned may focus their energy on laying of the blame onto the shoulders of others. Where this helps to clarify responsibilities it is of course a positive development, but very often, however, blame games rather tend to obscure responsibilities and narrow the scope of attention in policy debates to the use of sanctions only.

Issue 5: Multiple Accountabilities Disorder

A general assumption is that accountability as such is a good thing, and therefore the more accountability we have the better it is. However, too much accountability may impede agencies from actually taking decisions, the conflicting demands from different accountability forums may have a paralysing effect on agents. Koppell (2005) refers to the problem as 'multiple accountabilities disorder'. He notes (2005, 3):

> "Organizations trying to meet conflicting expectations are likely to be dysfunctional, pleasing no one while trying to please everyone. Ironically this may include failures of accountability – in every sense imaginable. (…) describe this phenomenon and label it Multiple Accountabilities Disorder (MAD). The novel typology of accountability concepts is employed to show the challenges for an organization attempting to be accountable in multiple senses. The contention is that the organization suffering from MAD oscillates between behaviours consistent with conflicting notions of accountability. The organization will sometimes emphasize the directives of principals while at other times try to focus on "customers." In the long run, overseers and constituents are displeased and the organization struggles."

Issue 6: Loss of Control

The sixth issue is the reverse of the preceding issue of MAD. In the prior issue the agency more or less collapsed under the weight of multiple accountabilities, this sixth issue points out that the practical implication of multiple accountability might just as well be that the various accountability demands even each other out. Actors may experience *more autonomy* because the plurality of accountability claims leave them more room to manoeuvre. Agency-theorists are often quite explicit about the fact that the addition of principals makes it more difficult to control agents (Moe 1984, 769; Miller 2005, 211). The problem with multiple accountability in this respect is that it provides actors with the opportunity to shift forums. If actors are accountable to different 'significant others', they have the opportunity to make strategic choices over which forums are most sympathetic to their causes and they can also forge strategic alliances with their forums (see Mulgan 2003, 218). Multiple accountability may therefore also result from strategic action: increasing the number of forums is a suitable reaction to external pressures (Day en Klein 1987, 170-1). Keohane (2002, 15) underlines the subtle Macchiavellism inherent in such a strategy:

> "In a democratic era , it is difficult for an agent to say, "the public be damned" and explicitly to dismiss accountability claims. It may be more feasible, and more clever, to multiply the number of principals to whom one is responsible – and principals on the basis of which one is responsible – so that accountability is eroded in practice."

Issue 7: Symbolic Accountability

Multiple accountability leads to a situation where actors are faced with a multiplicity of demands from different forums. If the cumulative weight of these conflicting demands is too heavy we end up with MAD (issue 5) and if it is too low we are faced with control problems (issue 6). However, a third option is also possible: the added accountability arrangements have no, positive or negative, effects at all. In that case it is likely that the accountability mechanisms have a purely symbolic role – they are mere rituals (Halachmi 2002, 230).

Sometimes it may be important to pay lip-service to some ideal or constituency without granting it real influence.

The seven, negative expectations for multiple accountability are summarized in table 1. The different issues can be situated in the different phases of accountability. In the next section we will provide an empirical analysis of the accountability of agencies to boards in order to asses whether these different expected negative outcomes actually occurred.

Table 1: Seven Expectations for Multiple Accountability

Information-phase	Transaction and Opportunity costs		
Debating phase	Conflicting Expectations	Negativism	Blame Games
Consequences	Multiple Accountabilities Disorder	Loss of Control	Symbolic Accountability

Multiple Accountability for Dutch Agencies

Since the late 1980s, boards of commissioners have been introduced to a number of large Dutch agencies at arms length of the central government. Their introduction may be seen as a case of isomorphism. Public policy makers copied the board structure from large private corporations when redesigning the management of large public agencies. The official statements issued that the two tier system had proven its worth in the private sector. In the public sector, these boards tend to have a hybrid character. To start with, they can be seen as parts of the agency, as they have to approve of all major the decisions the management board takes. Also, they play an important role in hiring the management board. However, the boards of commissioners are not officially superior to the managers. Secondly, the boards themselves

are selected and installed by the ministry. In addition, they are to periodically discuss the operations of the agencies with the ministry and for these reasons they are 'connected' to the ministry. Finally, they are to operate independently. They shall neither seek nor accept instructions in the performance of their duties. For some agencies, the members of the board are liable in person for financial losses to others that stem from a neglect of their duties.

Because of their hybrid character, boards of commissioners add to the complexity of governing executive agencies. The difficulties to control agents increase when the governance system in which they operate becomes increasingly complicated (see Przeworski et al 1999; Strøm 2000). This is precisely what has happened in contemporary democratic governance in general and is exemplified here by the introduction of boards of commissioners to the governance of agencies. Figure 1 depicts three consecutive periods in time. **T1** describes the original situation, when government agencies were part of larger ministries and were situated under direct ministerial control. Particularly in the 1990s, many public service organizations were then granted substantial autonomy (see Van Thiel 2000; Pollitt et al 2004). Crucial to *agentification* is that governmental organizations are placed outside of departmental hierarchies. Their autonomy limits the possibilities for ministerial control. This resulted in a much diagnosed 'gap' or 'deficit' in the accountability regime of arms-length governance (see Van Thiel 2000, 167; Flinders 2001, 41; Mulgan 2003, 74; Pollitt 2003). **T2** describes this situation through the dotted line.

For many Dutch agencies, the relative loss of central controls was compensated by the introduction of boards of commissioners. They are to operate as independent overseeing bodies. They are installed by the ministry yet they shall neither seek nor accept instructions in the performance of their duties. **T3** describes this third situation, where the lines of accountability are doubled and neither of the lines of accountability renders full control. The control of the agencies is dispersed amongst different actors.

<< Figure 1 about here >>

This chapter focuses on the boards of five agencies: the Forest Authority; the Dutch Land Registry Office (Kadaster), the Netherlands Vaccine Institute, and two social security agencies: the Centre for Work and Income and Social Security Agency (UWV). These are all relatively large agencies, employing between 400 (Netherlands Vaccins Institute) and almost 20.000 employees (UWV). Their boards of commissioners have different formal tasks and powers. By and large they can be divided into two types: boards with substantial formal powers (those of Kadaster and the Forest Authority) and boards with limited powers. Table 2 provides an overview.

Table 2: Five Boards of Commissioners

Phase of accountability	Duties / powers board of commissioners	Land Registry Office (Kadaster) State Forest Authority	Centre Work & Income UWV Vaccine Institute
Information phase	Integral overview. Receives all required information.	X	X
	Possibility to 'hear' employers and managers. Access to all buildings and books.	X	--
Debating phase	Duty to see to a proper execution of legal duties	X	X
	May neither seek nor accept instructions in the performance of their duties	X	X
Consequences phase	Meets with minister	X	Reports
	Hire, fire, and reward management board	X	Advice
	Sets tariffs	X	No tariffs
	Sets annual plan, budget, major financial decisions	X	Advice
	Decides on external collaborations and internal governance structure	X	Advice

Multiple Accountability in Action

This section will describe the effects on five major arms length agencies in The Netherlands, of adding an extra layer of accountability to boards, next to the hierarchical accountability to the ministry[2]. The leading question is: which of the, mostly negative, unintended consequences of multiple accountability actually materialize in our cases? The description is organized along the three phases of accountability we distinguished earlier: the information-, debating-, and the consequences phase. Our analysis will show that, although traces of most of the expected negative effects are found, the overall picture of multiple accountability is much more balanced.

Information phase

Agencies primarily account for their conduct and behaviour towards boards in regular, official meetings. The five boards of commissioners that were studied hold four to seven official meetings every year, where they discuss all major strategic issues with the board of managers. All these boards are able to call upon a secretary who works for the agency. These secretaries are selected from the highest ranking employees of the agency – in some cases the same person also works as a secretary of the management board. This mode of selection ensures the seniority of the secretaries and ensures that they have sufficient access within the agencies. The potential drawback however is their limited independence that may result in conflicts of loyalty: should the secretary be loyal to his formal employer, the agency, or should he or she be loyal to the board as his factual principal?

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[2] This chapter is based on qualitative research of the accountability of the agencies to their boards and parent-departments. As accountability was defined as a communicative interaction between two parties, a document analysis aimed to reconstruct the content of their communication. This included an analysis of agenda's and minutes of board meetings, annual reports, strategic (mid term) plans, audits and evaluations, policy documents of the ministries, reports and letters to parliament. In addition, interviews were held with managers and senior officials of the agencies, members of boards of commissioners and senior officials of parent-departments. In total some 90 interviews were held. See Schillemans (2007; 2008) for the full research. In the rest of this chapter, quotes from respondents will substantiate our argument. Respondents are quoted anonymously and indicated by numbers: Rx, etc.

The agendas of the official meetings is according to one of our respondents strongly influenced by what he calls "the drill of the annual planning and control cycle" (R71). Boards are to monitor the entire operations of the agencies; their oversight covers all the activities and decisions of agencies (R73). In order to operationalize this broad perspective, boards are informed on the conduct of the agencies through a series of reports that are grounded in the P&C-cycle of the agencies. Particularly the annual plans, budget, annual accounts, and annual reports are discussed with the boards. As one respondent puts it pragmatically: 'we simply discuss all the important issues with our board' (R74).

On the basis of the official documentation of the agendas and minutes of meetings, the following indicative typology of different boards can be made. The figure below indicates the central topics treated by the different boards.

<< Figure 2 about here >>

The figure clarifies that general operations is the most important issue that boards address, this topic covers 38% per cent of the agendas. It includes topics such as organizational changes, ICT-investments, and financial reporting. The second largest group of issues are the "major annual documents" (24%) such as annual plans, annual accounts, and annual reports. The third group of issues is formed by political-strategic issues. This refers to all issues that address departmental inquiries into the future of agencies, formal evaluations of the agency, and other issues in which politicians are involved (17%). In the fourth place, issues regarding the governance of the agencies, issues about the management, and administrative task-divisions are discussed (also 17%).

In addition to the above picture of the central issues treated by the different boards, respondents indicate that boards in reality devote more time to the political-strategic issues

15

than could be distilled from the minutes and agendas of their meetings. Many respondents indicate that a lengthy general discussion on the current affairs of the agency usually precedes the formal agenda. The board is then informed about "all important issues" (R75). This general discussion treats the inner world of the organization as well as the outer world of the relevant political-strategic environment. The balance between "inner" and "outer world" is estimated to be around fifty-fifty. (R77). Actually, some respondents consider this general discussion to be the real climax of the meetings. One of the managers states it thus:

> "The most important part is usually our opening discussion. This is the start of our agenda and I usually report on everything that we have experienced and all the important issues. This leads to various discussions. At some point, the chairman of the board of commissioners will raise his voice and suggest to move on to the formal agenda". (R78)

The accountability of agencies to boards thus basically covers the issues that central management assess as their most important strategic issues.

Evaluation: limited transaction and opportunity costs

In the preceding part we outlined that one of the potential negative effects of multiple accountability could be the increasing transaction- and opportunity costs of accountability. The easiest measure for the transaction costs of boards is the size of their fees. For all of the five studied boards, the annual costs in fees is around 100.000,- euro in total. It is difficult to say exactly what is 'purchased' for this sum. Members of boards estimate that they invest between a 50 to 100 hours every year as members of boards. This is less than one sixth of the total salaries for the executive board. If we consider that the total costs increase with a little less than one sixth, and that boards are informed through documents and reports that are usually available anyhow, it could be stated that the total costs of this added form of accountability can hardly be called problematic. The transaction costs are not excessive.

16

If there is a problem with the costs of boards, it is rather a problem of opportunity costs. The total amount of money or time invested in the accountability to boards seems not to be excessive, but 'managing the boards' is done by senior officials who have relatively little time at their disposal. As boards are important accountability forums, maintaining the relationship is complicated because only the highest officials of the agency are permitted to interact with the board. These officials thus indicate that they generally experience that they have too little time at their disposal for the board (R190). One of the secretaries states:

> "We have our own system of planning and control. And if we had been an ordinary organization that would have been enough. Because this provides necessary information to our management, with all the plans and all our contracts. They can check our operations and draft all the necessary reports. But as a government agency, we have to translate the outcomes of our system of planning and control to outsiders. This means we have to make a second *loop*. We are confronted with our parent-department. They want to obtain certain information and want to receive this information in specific ways. And *then* you have our board of commissioners, somewhere between an external and an internal entity. They also demand to receive information in specific ways. Our department (central staff) sees some documents come around three times. The board is the last – and at that point we may be quite through with it!" (R189).

A secretary adds that his role is "with all respects, only a side-run" (R191). A colleague adds: "It is not my hobby" (R192). Respondents also indicate that it requires time to learn how to deal with a board. If either the board or the secretary is new, they need some time to arrive at a fruitful working partnership (R188).

The above quotes from respondents all point in the same direction: there are some opportunity costs involved with the 'management' of the boards of commissioners. The real, transaction costs of the additional form of accountability to boards should not be a problem for these large agencies. However sometimes there are considerable opportunity costs as the accountability relationship must be maintained by the naturally scarce highest ranking officials of agencies.

17

Debating phase

In the second phase of the accountability process, agencies and boards engage in a dialogue on the issues and documents that have been brought forward in the information phase. We asked our respondents if they could describe what sort of debate emanates. The respondents were quite unambiguous in their responses. They all indicated that boards generally choose not to operate as tough investigators looking for breaches of norms, but rather choose to operate in more reflective ways, trying to stimulate the reflexivity of the managers. Most of the respondents also spoke warmly about the interaction between the boards of commissioners and the boards of managers. They indicate that the discussion is "a real pleasure; very open" (R155), "open and sympathetic" (R156), and that boards and managers "treat each other with a lot of respect" (R157). The interviews thus indicate that boards generally operate as "cooperative entities" (R158) who aim to further the interests of the agencies and aspire to help them improve.

In many accountability processes, the actions of actors are measured according to specific, sometimes rather detailed, standards. In our cases however, neither the parent-department, the board itself, nor the agency has felt inclined to bring forward strict standards of operation and quantifiable expectations. The boards assess the accountability information of the agencies on a very pragmatic basis. As one of (the older) members of a board indicates: "you verify the information on the basis of your experience and common sense" (R138). This may be a viable option, as the members of boards always carry a wealth of experience in the public sector and are often highly experienced in the specific policy field as well. The members of boards speak about their role with a lot of confidence. One of the members states: "I am familiar with these types of organisations so I know beforehand what to expect"

(R139). And another member adds: "With our experience (…) we are certainly able to provide solid advice on these kinds of issues " (R140).

However, the oversight of the boards is not solely based on personal preferences and professional experiences. In addition, boards also often verify whether decisions by the managers or specific outcomes of policies are in accordance with the plans of the agency. Boards then operate on the basis of the strategic plans that agencies have drafted themselves. In this way, they perform a reality check and test whether or not the agency lives up to its own policy ambitions and aspirations in white papers. The advantage of this perspective is that the boards take the agenda and goals of the agencies as their point of departure. The accountability process is then directed towards the goals that were set by the agency itself.

What is slightly remarkable about the role of the boards, is that they do not act as representatives of the interests of the minister. This is slightly remarkable because, after all, it is the minister who is responsible for their appointment. Nevertheless, board members do not perceive themselves as his representative. Quite the contrary seems to happen, as boards usually choose the side of the agency in case of policy conflicts with the parent-department. The members are quite outspoken on their role in this respect. They state: "I am not here to help the minister" (R122), or: "I do not in the least bit represent the minister" (R123). And a third member of a board adds: "As a member of this board, it is my first and foremost obligation to serve the interests of the agency" (R124).

Evaluation: blame games rather than conflicting expectations, and negativism
The preceding discussion of the debating phase shows that one of our expectations, the introduction of boards necessitates agencies to strike a balance between the conflicting demands and expectations from different significant others, was fairly correct. The introduction of boards indeed increases the number of expectations with which agencies have

to deal. However, the preceding discussion also suggested that this balancing act was not a cumbersome challenge. As boards basically operate on the basis of a combination of common sense and the agenda of the agency itself, they do not create an unbearable tension to balance different expectations.

It was also suggested that situations of multiple accountability might invoke cynicism, negativism, and accountability processes that are primarily directed at fault-finding. The preceding discussion indicates that this atmosphere of negativism does not all correspond to the ways the different boards operate in practice. They primarily focus their attention on improving the conduct of agencies. It is a long way from their reflective role to the sort of negativity that has been descried for other accountability practices (see Behn 2001).

Blame games, however, the third expected effect for multiple accountability, is indeed a phenomenon that can sometimes be found in the accountability to boards. The introduction of boards creates a three-sided relationship where a two-sided relationship used to exist. Sometimes two parties side together, as we already outlined that boards often side with the agencies if they have a conflict with their parent-department. During the interviews, the members of boards and managers of agencies pointed out that some of the policy problems they experienced were created by the parent-department. Particularly they targeted its tendency to produce laws that are too complicated and the tendency to cut the budgets of agencies.

Conversely, some of the respondents also experienced that ministries used boards as lightning rods after policy crises. Three of the investigated agencies were caught up in highly public and politicized policy affairs during the research. In these instances, some of the blame of failures was in retrospect ascribed to the board. In one situation, a departmental respondent admits that some of the blame was wrongly ascribed to the board:

> "After this situation, we sent a letter to parliament that was signed by a civil servant. That was not the best of letters. An unfortunate letter. It really put it too strongly. The letter more or less

20

stated that the board should have done it's work better. That was really untrue, we knew that ourselves, it really was not their fault." (R348).

To conclude, in the debating phase of accountability to boards, the dialogue between the actor and the forum focuses on how to improve the conduct of agencies. In this dialogue, boards do not focus their attention on breaches of specified external norms but rather, they follow the agenda and the goals the agency has specified in advance. In this way, they do contribute to the fact that agencies have to deal with different expectations, but without causing worrisome dilemmas for the agencies. Also, there were no traces of the expected negativism. However, the situation of multiple accountability did create some room for blame games. On the one hand agencies and boards often shared the conviction that the parent-department was to blame for important flaws. On the other hand, parent-departments sometimes used boards as lightning rods that were held responsible for policy crises.

Consequences

In the third phase of the accountability process, boards pass judgment on the conduct of agencies. Their judgment may have consequences, either through the use of formal sanctions or via informal channels, for instance 'naming and shaming'. The different respondents were asked if and how boards made use of their available sanctions. Also the minutes of meetings and other formal documents were scanned for 'evidence' of the use of formal sanctions by boards. This lead to a very clear conclusion: boards are reluctant to use their formal sanctions. The respondents indicated that the sanctions hardly ever played an explicit role and that members of boards prefer to use informal methods such as persuasion or perhaps threats to steer agencies. Hood et al (1999, 53) already signaled the same mechanism: accountability forums prefer the use of lighter and informal sanctions above stronger and more formalized sanctions. However, the availability of stronger sanctions leaves forums the possibility to

'escalate' and actors *and* forums are fully aware of this possibility. Our research suggests that the same mechanism applies to the cases of boards of agencies: the boards with more far-reaching prerogatives (boards of Kadaster and Forest Authority) seemed to be more influential than the other boards.

Even though formal sanctions were scarcely used, our respondents still consider the relationship between agency and board as an accountability relationship. When asked, almost all respondents indicated that accountability was an important aspect of the role of boards. They thought 'accountability' was an appropriate term because: "the agency does have to defend its course of action" (R112), "they had to account for their actions" (R113) and managers "felt an obligation to account to the board" (R114).

The accountability to boards was thus understood to be important. At the same time, it was difficult to pinpoint the exact consequences of their role. The influence of boards is not always apparent. Respondents indicated that boards in general were influential. They were seen as important stakeholders of the organisation whose advice was always accepted and implemented. When asked to give examples of this influence of boards, respondents encountered great difficulties. Even though they insisted upon the importance of the boards they were not able to provide convincing examples to substantiate this importance.

This apparent inconsistency might be due to a number of causes. The first reason is that boards often meet with managers in the process of decision making. At that stage, decisions and documents are not finalized and different concerned parties have their say on the nature of problems and the desirability of different causes of action. If boards are influential in the course of such processes, as indeed our respondents claim they are, it is very hard afterwards to reconstruct when and where they were decisive. As one respondent indicates: "Their impact is difficult to measure as their work is not very visible for outsiders. If they do their job well, they will have influence on the ways our managers think, but this

22

influence is hardly visible." (R86). This difficulty is further complicated because the dialogue

managers and boards engage in is directed at reaching "agreement" (R86) or a "consensus"

(R87). In the aftermath it is difficult to reconstruct who has been most influential in reaching a

specific consensus. A final reason for the apparent difficulty to pinpoint the influence of

boards is the fact that they do not operate on the basis of clearly specified norms. They rather

prefer, as was described earlier, to stick to the agenda that agencies have laid out for

themselves. As a result, the content of their oversight is experienced as a "reinforcement of

what we already do" (R89), or: "The bandwidth of their advice is usually quite close to the

plans that were already developed" (R90).

Evaluation: Symbolic Accountability rather than Loss of Control or Paralysis

In the evaluation of the consequences of multiple accountability through the addition of

accountability to boards, three possible negative situations were identified. To begin with,

multiple accountability might paralyse decision-makers. As there is no one course of action

that satisfies all the relevant expectations from the multitude of accountability forums,

decisions could be blocked. This is close to what Koppell has termed *multiple accountabilities*

disorder (M.A.D.). The accountability to boards of agencies, however, does not qualify as a

case of M.A.D. As indicated before, the boards do not operate on a specified external agenda

and they have little inclination to contend with the board of management over decisions that

are to be taken. The strongest risk for paralysis stems from the fact that boards sometimes

antagonize against the ministry over decisions. A respondent notes that this seems to be a

"natural development, where we say: 'we are running this agency and the ministry shouldn't

interfere so much" (R230). Members of boards often express the view that the ministry is too

deeply involved with the agency and that parliament abounds in too detailed questions on the

operations of the agency. This antagonism between board and ministry could in theory result

in paralysis, as they both need to approve of all major decisions. In practice however, boards are not equipped to 'compete' with ministries and ministries are able to enforce their will on the agencies. The research showed a number of situations where there was a conflict between ministry and board (and agency) over a specific issue. In all of these cases the ministries 'won' the conflict. In one case, for instance, an agency felt to be forced by the ministry to make a risky investment in stock. The board clearly and strongly opposed this decision, of which it had to approve. Both the minutes of the meetings on the subject and the recollection of the involved respondents is very clear on this issue. However, in the end the agency did buy the property with the formal approval (yet personal disapproval) of the board. The powers of persuasion of the ministry had clearly been effective.

If boards do not block decisions by imposing too heavy accountability requirements on agencies, the opposite problem could be the case: the additional accountability arrangement paradoxically opens up more space for strategic and "unaccountable" action for agencies. Our research finds some, though not very strong, evidence for this. Boards see it as their obligation to serve the interests of the agency, not of the minister. This means, as noted earlier, that they usually side with the agency in times of conflict with the parent-department. They sometimes operate as spokespersons of the agencies to the outside world. The managers of agencies are aware of this possibility and find it a positive thing. One general manager of an agency states: "It is really in our interest that the members of the board act as ambassadors of our organisation in important external policy cycles. It is important that they say positive things about our organisation and strengthen our image". (R117). The parent-departments are also aware of this role of boards. One respondent says: "They also serve as elements of the lobby from these agencies". (R118). Boards thus sometimes operate as spokespersons on behalf of the agencies and try to create room to manoeuvre for agencies. In this respect, boards actually do contribute to lessen the burdens of accountability on agencies. However, as

noted before, parent-departments are fully capable to enforce their will on agencies if they prefer so. So the extra space for agencies through multiple accountability only opens up if the principals allow this to happen.

The final potential negative effect of multiple accountability is the reverse of the other two: if multiple accountability does not block decision making and does not really strengthen the independence of agencies, a third possible problem occurs: it is a purely symbolic form of accountability. This would imply that the mechanism sports all of the external features of accountability but does not play a significant role in the governance of the agencies. It would be a harsh conclusion to state that the boards are only of symbolic value. As boards are evaluated in positive terms by most respondents, and boards do have influence on decisions, they are also significant. However, the fact that parent-departments are willing and able to overrule boards if they find this necessary, indicates that boards always run the risk of becoming symbolic and insignificant.

In the literature on multiple accountability there are many and sometimes contradictory accounts of the potential negative effects of multiple accountability. In the case of arms length agencies and accountability to boards, the effects of multiple accountability are not very negative. This may be explained through the fact that in this specific setting there is a clear hierarchy of different forums: the powers and resources of the parent-department are definitely stronger than those of the boards, and the boards fulfill a secondary role in the accountability regime of agencies - they operate in the shadow of hierarchy (Schillemans 2008).

Multiple Accountability and the Benefits of Redundancy

If multiple accountability may have positive *and* negative effects, the important follow-up question is: with which intellectual framework can we asses the practices of multiple accountability in order to address Salamon's (2002) *accountability challenge*: to develop a more pluralistic conception of accountability?

The preceding description of our cases showed that agencies account for the same topics and documents to their parent-departments as well as to their boards of commissioners. The multiple accountability forums thus assess the same issues and may come up with conflicting demands and have conflicting expectations. In addition, the different forums are also concerned with each others actions. Parent-departments regularly want to know how boards operate and how they assess specific situations whereas, conversely, boards display a keen interest in the political-strategic concerning the agencies. In sum, where a conventional perspective would hope for a division of labor amongst the different accountability forums in order to arrive at a balanced system, our findings suggest that overlap – redundancy – is what actually happens. And it is our contention that this is a result that will be found also in other situations of multiple accountability.

Redundant Accountability

In the past, some authors have argued that redundancy could be an important clue to understanding accountability in an age of fragmented governance (Braithwaite 1999; Scott 2000). The literature on redundancy is strongly based on the more or less classic research by Landau (1969), Wildavsky (1973) and Bendor (1985). Landau (1969) paved the way by arriving at a highly surprising positive answer to the question whether it is possible to build reliable systems from unreliable parts. Landau argued that this was already the case in different levels of American public administration. The central argument for redundancy is that the reliability of systems increases when they exhibit different, independent channels that

may compensate for flaws by each other. As such, redundancy is a substitute for perfect parts. In later years, many authors argued that redundancy is vital in high-risk situations. They showed how redundancy is a key to the security systems of nuclear plants (Carroll 2004), the rapid recovery of the central offices of multinationals after the September 11 attacks (Stein 2002), or the "success" of the Manhattan-project (Bendor 1985). Overall, redundancy is often used as a device to protect that which is most valuable or vulnerable (Stein 2002).

The literature on redundancy clarifies that its importance grows in the face of complexity and insecurity, it provides an operational basis that creates possibilities of more flexible approaches (Landau 1969, 352; Bendor 1985, 54). It is for these reasons that some authors have underlined the significance of redundancy as a means to address the complexity and insecurities of accountability in situations of dispersed governance (Scott 2000; Mulgan 2003, 219). There may be some overlap or even competition between the different forums that cast a watchful eye on agencies, also the different forums may demand accountability from each other (Braithwaite 1999, 92). Behn (2001, 197-201) for instance pleads for a regime of *360°-accountability*, in which every actor in a policy field may at some point account for his contribution to all of the others.

The Advantages of Redundancy

A number of advantages come to the fore if we apply the concept of redundancy to our case of multiple accountability for agencies at arms length of central government. To begin with, redundancy could be the most pragmatic option, as actors apparently find it difficult to restrict their oversight to a limited number of topics. There is always a tendency to broaden their perspective: ministries demand to be informed all sorts of operational details which no longer should be of their concern, whereas boards want to be informed about political developments in which they formally should not be involved. The members of boards indicate that it is

always "tempting" (R299) to discuss any pressing issue with which an agency is confronted, irrespective of the question whether the board has a formal position on the subject. As the respondents indicated: "we simply discuss all the important issues". Such an expansion in perspective has also been described for other 'forums'. Pollitt et al (1999) for instance describe how the different national courts of audit have expanded their focus by developing 'performance auditing'. The tendency of forums to expand their focus seems to be a 'natural' development. Accepting this tendency diminishes the costs of coordination between different forms of accountability. The advantage would be that redundancy could actually be a cheaper option than the conventional approach that aims at a balanced system (Wildavsky 1973, 143).

A second, and arguably more important advantage of redundant accountability is that it mitigates the inherent information-asymmetry between actors and forums. As actors naturally have more information on themselves than others have, information asymmetry is one of the archetypical problems of accountability (Strøm 2000). Forums are often partially dependent on information that is controlled by actors. If there is a multiplicity of information demands, with overlap and some competition between the different sources of information, more information is "pressed" from agencies (Bendor 1985, 257), and this has a reassuring effect on accountability forums (Carroll 2004).

Each of the above advantages was found in our case. The boards were indeed seen as reassuring devices by departmental respondents, who stated that boards were "early warning systems". They were expected to help signal problematic developments as soon as they occurred by broadening the informational basis of the ministries. As one departmental respondent said: "For our minister, the board is an extra safeguard that enhances his trust in the agency" (R98). In addition, boards produce additional information on the agencies through oral and informal communications and through their formal policy advices, which increases the available information on the conduct of the agencies. Particularly the fact that

they have to approve of certain important decisions and give advice on other issues is significant. A departmental respondent states:

> "We would consider a negative advice from the board as a very serious signal. Because we expect the agencies to do everything they can to prevent such a thing to happen, so if it in fact does happen, this should be a situation that we must consider very seriously". (R35)

A third advantage of a redundant accountability regime is that this provides the opportunity to incorporate the different values that are embodied in many public policies. If we look at the tasks of the different agencies, it is clear that different and possibly conflicting values are relevant to their work. Monolithic structures are ill-adapted to deal with conflicting values and conflicting interests (Bendor 1985, 255). A redundant multiple accountability regime creates the possibility to embody different important values within a regime. As Scott (2000, 57) argues: "we should not iron out conflict, but exploit it in order to hold regimes in appropriate tension".

Our research showed a number of situations where redundant, multiple accountability created the opportunity to express multiple, relevant values. The most telling example is provided by the State Forest Authority. In the past years, the Forest Authority has repeatedly been criticized for the deaths of cattle and wild horses in one of their nature reserves. In the specific area, parliament has ordered the Forest Authority to create a natural environment that is to be maintained without human interventions (a somewhat contradictory order as such, of course). As a result, natural selection more or less regulates the lifes and deaths of the animals in the reserve. When animals actually die in larger numbers, which occurs in cold winters, the Forest Authority is scorned by environmentalist groups *and* members of parliament. In their accountability to the minister, the Forest Authority also has to explain why the unwanted outcomes occur. As a contrast to this incident-oriented form of accountability, the accountability to the board on this issue is of a very different nature. The board accepts the

29

policy of human abstention as a point of departure, but urges the agency to find methods of communication that increase the public acceptance of their policy.

Conclusion: balancing overloads and redundancy

In recent years, many authors have acknowledged multiple accountability as a salient and problematic issue. Multiple accountability is often seen as a challenge to the promises of accountability, and is often almost a synonym for *accountability overload.* This chapter on the practices of multiple accountability of large, executive agencies in the Netherlands, however, proposes a more nuanced perspective. Our empirical research did indeed point at a number of problems, notably opportunity costs, blame games, and symbolic accountability, but these problems were found to be rather moderate. In addition, a number of benefits through redundancy came to the fore. Specifically, the increased level of information through multiple accountability was beneficial, as was the fact that redundant accountability mechanisms provide the possibility to embody several, legitimate values. We therefore conclude that under the conditions of our cases, where hierarchical control of professional bureaucracies is challenged and multiple, competing values are at issue, redundant accountability is probably valuable. It is a partial answer to Salamon's accountability challenge with which we started this chapter: it provides a more pluralistic perspective on accountability that aims to tackle the more pluralistic practices of contemporary governance.

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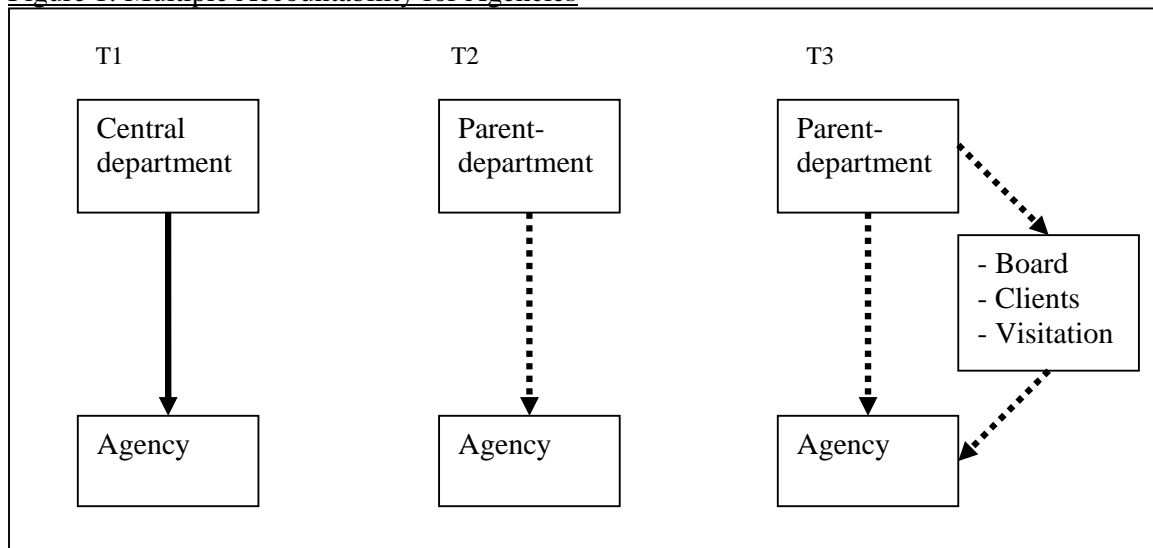
Figure 1: Multiple Accountability for Agencies

Figure 2: Topics Accounted for to Boards

	Vaccins Inst.	Work-Income	UWV	Forest A.	Kadaster	Average

Legend:
- □ Operations
- ▨ Major annual documents
- ■ Political / strategic issues
- □ Governance
- □ General