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# Managing Public Accountability: How Public Managers Manage Public Accountability

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Accountability is of growing importance in contemporary governance. The academic literature on public accountability is fraught with concerned analyses, suggesting that accountability is a problematic issue for public managers. This article investigates how public managers experience accountability and how they cope with accountability. The analysis highlights a number of ways in which public managers do indeed “suffer” from accountability, although, conversely, most of the respondents were able to identify strategic coping mechanisms with which apparently problematic accountability requirements can be converted into practically useful procedures.

**Keywords:** public accountability, public management, coping mechanisms, multiple accountability

I think it is no more than obvious that you need to account for your actions. I'd almost say that accountability should be a festivity (. . .) I don't mean to say that accountability necessarily *is* a festivity, it's not as if there is no pressure in those situations, it's just that it's a given: it's part of your job and part of having a public position. (R1)

## WORKING IN A WEB OF ACCOUNTABILITY

Accountability is an important part of a public manager's job, as public managers operate in *webs* of accountability (Page, 2006) where they are accountable to a large number of internal and external parties, such as ministers, governmental bodies, internal and external regulators, financiers and owners, customers and stakeholders, but also the media and politicians. The metaphor of the web expresses that public executives—as spiders at the center of the proverbial web—are connected through accountability with many important external stakeholders.

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The academic literature on public accountability is fraught with concerned analyses, suggesting that accountability is a problematic issue for public managers. A large number of authors have for instance investigated the problematically ambiguous and multidimensional nature of accountability for public managers cum organizations (Koppell, 2005; Pollitt, 2003; Romzek & Dubnick, 1998). A number of other authors have in a similar vein analyzed how the growing complexity of inter- and intragovernmental relationships in an age of governance makes accountability ever more diffuse, contested, and problematic (Bovens, Schillemans, & Goodin, 2014; Papadopoulos, 2010; Willems & Van Dooren, 2011). Still others focus on the negative effects of accountability, such as dysfunctional responses (Halachmi, 2002), gaming (Ossege, 2012), or *Multiple Accountabilities Disorder* (Koppell, 2005). Finally, another group of authors is primarily interested in cases of apparently “un-accountable” power where accountability seems to be absent, such as the European Union's (Brandsma, 2010; Busuioc, 2010), technical specialists' (Bovens & Zouridis, 2002), or quangos' (Bertelli, 2006; Greve, Flinders, & Van Thiel, 1999).

Anyone reading the above literature is bound to conclude that accountability is an omnipresent yet highly problematic issue for public managers. But is this actually the case? In order to grasp how public managers understand and cope with accountability, this article simply poses the question

how public managers manage the web of accountability in which they find themselves. The article focuses on executive managers of large (semi) public organizations in The Netherlands. The managers were asked to define accountability, to describe to whom they felt an obligation to provide accountability, to assess the status quo, and to reflect on how they manage their accountability obligations and integrate accountability in everyday organizational management.

This article is based on a survey and elite interviews. The survey was distributed amongst executive managers in a number of areas of public service provision (Schillemans, Brandsen, Van Hout, & Oude Vrielink, 2008). The survey was answered by 137 respondents. In addition, 15 experienced public executives were interviewed. The respondents were selected from different areas of the public sector: education, health care, police, housing, and quangos. The respondents were selected on the basis of three criteria. We sought for coverage of different important areas of the public sector and were interested in *experienced* public managers. Third, there was some *convenience sampling* which was, apart from practically advantageous, functional as working on the basis of existing relationships had the substantive advantage of a high level of trust between interviewee and interviewer, which results in more informative and open interviews. All direct quotations were checked, anonymized, and then translated.

The article starts with the definitions of accountability provided by public managers (the section “Understanding Public Accountability”) and then discusses how they experience accountability processes (“Practices and Experiences”) and how they *manage* their web of accountability (“Managing Multiple Accountability”). The article ends with a conclusion and discussion.

## UNDERSTANDING PUBLIC ACCOUNTABILITY

The academic literature stresses that public accountability is a divisive and complex concept. If you read up on the literature, you soon find yourself in a linguistic disorder (Behn, 2001; Koppell, 2005; Mulgan, 2003; Romzek & Dubnick, 1998 for different, but related definitions). The responses provided by our public managers could best be organized and analyzed with *relational* definitions of accountability that distinguish between an actor who is accountable to a second person or institution, which is described as the forum, principal, significant other, or audience (Bovens, 2007; Mulgan, 2003; Pollitt, 2003). This relational definition of accountability distinguishes between three consecutive phases.

First, there is the *information phase*, which refers to providing information about actions or inactions, on performance, services, and procedures. Often, especially in case of failures, accidents, and incidents, the provided information includes explanations and justifications. The actions for which public managers are held accountable range from

budgetary policies in cases of financial accountability, good governance in cases of legal accountability, to information on community effects in cases of social accountability. Annual reports are the most prominent and well-known examples of accountability information. Drafting these reports often consumes loads of time and attention, in part because of the wide range of issues covered in them. Yet many public managers question the added value of these reports. One of the interviewed managers remarks, “You might as well toss those annual reports straight into the bin. It is all PR and of no further value” (R2<sup>1</sup>). Another interviewee adds, “When I see annual reports with elaborate descriptions, expensive photos and such, I think they have too much time on their hands and too much money” (R6). Public managers further made an important distinction between those situations where they were formally obligated to provide others with information (mandatory accountability) and those situations where they merely *felt accountable* to others. There was a noticeable difference between the responses of public managers deploying narrow conceptions of accountability—limiting accountability to formal obligations—and broad conceptions of accountability, where they felt an obligation to be accountable to many others, such as the general public, citizens, clients, or the common good (however defined).

The provided information can subsequently be used by accountability forums as a basis for asking additional questions and seeking more information. This is the *debating phase* of accountability with questions and answers; it is “being made to answer for” that makes up the semantic core of the concept. This is the most visible element in political forms of accountability, such as parliamentary inquiries or debates in parliament. Similarly in legal procedures in front of a judge, the debate between the plaintiff and defendant, or prosecutor and barrister, is clearly recognizable. Public managers, however, also frequent many more informal occasions where significant others question and challenge their policies and decisions.

Accountability then generally emanates in the final phase where the accountability forum comes to judgment (the *consequences phase*). The forum can certify a financial statement, throw out a ruling, or reject policies. The forum’s judgment can have consequences—positive or negative—for the actor, ranging from increased budgets or tasks to reprimands, fines, corrections, and lawsuits. However, experience teaches managers that their accountability forums will often start with and prefer implicit, informal, or indirect sanctions (Hood, Scott, James, Jones, & Travers, 1999).

As noted above, the interviews displayed two groups of public managers. Some defined accountability narrowly to a limited set of formal obligations, generally supported by formal—and heavy—sanctions. They point out that, as

<sup>1</sup>“R1,” “R2,” and “Rn” refer to specific respondents who have been interviewed for this article.

sensible managers, they maintain close relations with other parties: “I think the relationships with those parties are of tremendous importance, and I also think it is important that we have the possibility to explain ourselves.” But this is not accountability: “According to me, it’s minister, judge, Court of Audit, five-yearly review. Those are, according to me, primarily our accountability relationships” (R3).

Some others, however, defined accountability more broadly as a web of formal (minister, Supervisory Board, client council, Inspectorate) and informal (clients, media, peer reviews) forms of public accountability. Some actually found the less formal and less structured forms of accountability most meaningful. Or as one public manager put it, “Organizing informal ways of giving account is incredibly important for me, especially since the formal moments are more ritualized and abstract in character” (R2). Based on this wider definition and the questionnaire (Schillemans et al., 2008), the web of accountability relationships in which public managers operate takes shape as pictured in Figure 1. Obviously, the exact shape of the web and the weight of different lines of accountability differ from sector to sector

and from one organization to the next. The formal forms of accountability are listed at the top of the web, while the bottom half displays the more informal forms, excluded from the definition in strict understandings. Generally, it is not possible to draw a distinct border between the two, because whether a line of accountability is formal or informal can vary per case. For example, most Supervisory Boards are grounded in formal, statutory laws, but for some organizations, there is no such requirement and the Supervisory Board is founded in an informal way. Therefore, Figure 1 provides a generalized picture of possible public accountability relationships of public managers. In this web, the level of political attention and the resulting media coverage differs considerably between sectors and organizations. Different accountability processes can influence each other, for example when a critical report from the Inspectorate drives the minister or a member of parliament to ask further questions. As incidents generally draw the attention of all formal and informal accountability forums, whose actions may touch upon or interfere with one another, we found it useful to display all forms of accountability in Figure 1.



FIGURE 1 The web of public accountability.

## PRACTICES AND EXPERIENCES

The different accountability relationships in the web of accountability are interconnected and public managers maintain permanent relationships with many of the above external partners. Not all of these contacts are primarily about accountability; nevertheless, the obligation to explain and justify one's actions is an enduring current in the professional lives of these managers. The question here is then: how do public managers *experience* being questioned by different accountability forums?

## Increasing Demands for Accountability

The vast majority of respondents acknowledge that working under multiple demands for public accountability creates a real and permanent pressure on their organizations, which forces them to invest in *accountability capacity*. Processing the information demands of multiple accountability “costs loads of time” (R3) and “is simply an awful lot of work” (R4). Different departments within the organization are involved, such as the strategists, finances, planning and control, quality control and statistics. A health care manager explains, “I have a whole group of people within the quality control section who do nothing all day but fill in listings and indicators demanded by the Inspectorate” (R5). A police manager recounts:

I have an information organization, where 300 people work fulltime on information [for control and accountability]. This organization has three functions: entering data, process information for control and accountability, and crime analysis reports. (R6)

According to the respondents, accountability pressure seems to have increased in recent years (Pollitt, 2003). New accountability bodies have been added, such as Supervisory Boards in the education sector, all sorts of direct accountability to customers, but also a number of central government Inspectorates. There are also more public rankings in which organizations need to do well. Furthermore, there is more demand for performance data, based on more detailed indicators and there are more rules that impede on the day-to-day operations of public organizations. In some ways, it seems to be a cultural change: “Society (. . .) demands more and more accountability in all sorts of forms” (R7).

The respondents feel that the increased focus on *incidents*, especially through the lens of media attention, is largely responsible for the added accountability pressures. According to some managers, we live in “a landscape more or less ruled by the media” (R8), or even in a “*mediacracy*” (R6). In this context, attention within accountability soon shifts to human interest stories (R9), accompanied by a certain “over-excited, transience, superficiality” (R1) in questions of accountability. Most public managers respond by

trying to create a positive “gut feeling” about the organization (R10) and take any opportunity “to put their organization in the picture” (R11).

The increase in the number of accountability questions and the increased focus on incidents both put pressure on public organizations, a pressure that is not evenly spread. Some public managers experience the pressure on a personal level—“I have felt constant pressure to account for my actions, to both internal and external parties. I often found this pressure too much to bear”—while others observe the effects on their organizations, where at times even the secretaries have to pitch in to provide all the necessary accountability data (R10). Still others deny that there is this pressure, but point to the extensive administrative support their organization has instilled in order to meet their accountability demands. This suggests that public managers do well to invest in administrative support (people and resources), to address the multiple accountability demands and dissipate the pressure on the organization and its professionals.

## Accountability Is Part of Life . . .

When asked how they feel about the increased level of accountability, all public managers answered in two, separate and consecutive, ways. The first answer was that substantial accountability pressure is a mere fact of life. Some pointed out that, in the past, it was not unheard of to sweep certain incidents “under the rug” (R10), but that practice is now outdated. Extensive public accountability has become the norm. When asked what they think of it, the initial response of several respondents was almost irritated: “It is irrelevant whether I experience it as a burden or as a pleasant task. It's a fact. (. . .) You can like or you can dislike it, but it's simply part of your work” (R3). Public managers operate in a societal context; their work often has a profound influence on many people and organizations, and they spend a lot of public money, so they reason, and therefore working transparently is only natural. It is an intrinsic part of their work, and perfectly self-evident.

Additionally, public accountability need not be an inconvenient obligation, but can also be seen as something the organization can use to its advantage. Using the words of Dutch football legend Johan Cruyff, one of the respondents points out that “every advantage has its disadvantage” (R3). Public accountability is also a chance to change the organization's image for the better and to show stakeholders that things are going well. Organizations can reassure outsiders by acting accessible and transparent. Public accountability can even be *fun*. Or as one public manager puts it simply, “If you don't like accounting for your actions, then you don't like talking about your work. That means you're in the wrong job” (R10).

The first answer public managers give when asked how they *experience* public accountability is that it is important and part of the job. These responses from Dutch



public managers strongly resemble the answers given by 15 Australian managers in the public sector in a similar research (Sinclair, 1995). In their primary answers, public managers affirm the validity of the current norm that public accountability and transparency are important. Sinclair calls this the *structural discourse of accountability*, in which accountability is portrayed as a technical, impersonal, and neutral activity. Here it is also seen as a nonproblematic activity, which is part of the job and thus taken seriously.

### . . . But It Comes with Frustrations

When our interviews turned to how public managers deal with the multiple pressures of accountability in their day-to-day practice, sooner or later the second answer would crop up: one in which all sorts of more personal and clearly more negative experiences prevailed. Sinclair called this the *personal discourse of accountability*. In this personal discourse, respondents discuss an often fairly long list of public accountability frustrations. In theory, public accountability may serve all sorts of high-minded ideals—hence there are no public managers who would want to shirk from public accountability—but the concrete forms public accountability takes often deviates from those sunny ideals.

The public managers' list of public accountability frustrations is long. For a start, a portion of the public managers believes the *administrative burden* of the public accountability demands are simply too high. Whether this burden is indeed high—and even too high—is difficult to say, as managers cannot quantify it with any measure of precision. Our respondents perceive an often unnecessary level of detail. One manager points out, “Over the past thirty years, I have only seen this increase, this need for detail and always just deeper still, deeper still” (R12). Another adds, “We have reached a situation, rather overshooting the goal, which focuses solely on protocols and checklists” (R10). Organizations have to provide large amounts of information, and more often than not feel this is not worth the effort. There is said to be too much focus on numbers, on protocol, unnecessary indicators or reversing primary and secondary issues, or means and ends. The previously mentioned increased focus on incidents is a contributing factor (R13). One manager points out:

There is a tendency to get too many performance indicators. I think this is worrying. It erodes support. You ought to look at which are the really important ones; what is truly worthwhile to track? What is a real indicator of quality? (R5)

The perceived burden of detail is closely related to two issues: the *autonomy* of the public manager, which can be under threat, and the *effects* of recording data. This “worry” over managing one’s own domain can be heard in the words of the respondents who are “scared to death of the maze of rules” and the central government’s tendency “to want to

prescribe everything in detail” (R14). In comparison, another respondent recalls the loss of ability to take responsibility and thus to be fully accountable (R2). In that case, the irritation over the focus on details in public accountability is connected to the broader discussion on just how much autonomy public managers require in order to be able to manage their organizations effectively.

Some police and health care managers object to this conception; they feel extensive reporting is part of their job as it contributes to the quality of their primary processes. Both for police organizations (R6) and for health care organizations, careful recordkeeping is a must and can contribute to learning how to work better and more efficiently. Public managers, who complain about the scope of accountability demands, do not see these advantages. They point to other issue: the lack of follow-up and high level of symbolism of some labor-intensive accountability products (R8).

*Distrust* and *negativity* are also on the list of public accountability frustrations. Accountability is important—they indicated as much as part of the structural discourse—but in their personal experiences there is often a level of frustration over the distrusting and scandalizing approach of some accountability forums. The whole accountability process is then “instigated by distrust” (R12), which is then “embodied in much of the legislation” (R8). Most public managers feel that there is a lack of trust in public professionals (R13), organizations (R14), and managers, whose autonomy is limited whenever possible (R2). This feeling is widespread. One public manager paints the bigger picture:

We have low corruption, we have high integrity, high loyalty (. . .) And a society that hardly trusts us. And media that constantly blow everything out of proportion. (R3)

One final point made by part of the respondents is that of the ambiguities that arise from the multiple demands for public accountability. Since different accountability forums each focus on slightly different items, the organization is faced with the ambiguities and contradictions. One public manager raises the point that customers can judge quality differently from the formal regulatory body (R11). A large set of indicators does not ensure it is clear on which basis an organization is judged (R3) and can cause uncertainty about the division of powers (R15).

The biggest risk involved in multiple accountability is that public managers are becoming indecisive. They suffer from what Koppell (2005) colorfully calls *Multiple Accountabilities Disorder* (MAD). In their desire to please all external accountability forums, they sway and put off making decisions, and thereby end up meeting none of the accountability demands. A single public manager recognizes this problem from his own practice:

And I see (. . .) a high level of basic uncertainty. I see this in professionals and I also see this in managers. And

because of that, they have become pawns in accountability processes, rather than stand for what they believe in. They are a mere pawn, because they listen to everyone. They want to show everyone, the mayor, the boss of Siemens or Shell, the minister, everyone the same deference, they want to answer to everyone and meet all expectations. Including the expectations of parents, and the expectations of students. But the complexity is so great, you cannot meet all those expectations. (R7)

All in all, the personal discourse of public managers shows quite a number of frustrations with multiple accountability. Issues mentioned include the substantial demands on the organization's time, poor follow-up, an unproductive preoccupation with details, negativity and mistrust, and ambiguity and uncertainty, which can result in multiple accountabilities disorder. Despite these frustrations, however, public accountability can still be a welcome opportunity for public managers to demonstrate what they do and to influence the public image of the organization. And yet, critical experiences dominate, which might have to do with the nature of accountability, in which negativity easily prevails (Behn, 2001).

### MANAGING MULTIPLE ACCOUNTABILITY

How do public managers manage the web of accountability relationships and how do they deal with the frustrations discussed above? Just as with the question on the experiences with accountability, most public managers first talked about important general principles (structural discourse) and subsequently addressed a series of practical strategies (personal discourse).

When asked how they deal with public accountability, most public managers answered that they take responsibility for clear choices which need to be communicated transparently and determinedly. The following quote illustrates this view:

In accountability, it is important for a manager to think ahead. You have to take initiative: what do I want to achieve? How do I do it? And what are the indicators? You need to be clear in that. (R15)

Taking responsibility is not merely a formal task, some respondents point out, but also appears to be a personal duty (R2) about which the outside world ought to be informed clearly and transparently. "Be open and honest," one manager says, "put your cards on the table and trust the strength of what you have to say" (R3).

Following this general strategy, a number of more personal strategies are mentioned that public managers employ to mitigate the downsides public accountability can have for them.

### Transparency and Relationship Management

The obligation to provide accounts of one's behavior to others—be it customers, politicians, or supervisory bodies—can lead to undesirable external interference in internal affairs. This is especially true when the accountability forum displays a critical attitude. Many public managers address this risk with a combination of transparency and relationship management. As part of the structural discourse, they note that accountability is the norm for organizations in the public domain. In the personal discourse, they add strategic motives. "A little honesty goes a long way" (R14), a manager cites. A high degree of transparency is not only desirable from a normative point of view, the respondents suggest it is also strategically cunning. Transparency is a remedy for the distrust many perceive in some external relationships (R4). Therefore, it is not only proper, but also sensible to speak with people with complaints (R5) and both proper and sensible to make clear to everyone you are doing all you can to be transparent (R6).

Besides transparency, effective relationship management is an important strategic key to public managers. By actively investing in relationships with accountability forums, public managers create goodwill and insight with these accountability forums in advance. "We have raised stakeholder management to a fine art, so to say" (R4), as one respondent puts it, and the most effective chance of influencing is in the relationship with that partner (R1). The face-to-face aspect of such relationships is important (R2), much more important than accountability information on paper (R11). Having an understanding for the interests of accountability forums is an advantage. One of the concerned puts it as, "You always have to bear in mind, that people want to score in their own field. How can you help them with that, without resorting to adulation or nepotism?" (R10).

### Prioritizing and Combining

For many public managers, the scope of their accountability obligations is large—too large, according to some. The capacity to prioritize between accountability demands and obligations is an asset. The various accountability trajectories are often not entirely separate from one another, and constantly result in similar suggestions for improvement. Therefore, public managers find it is important to combine accountability cycles whenever possible. "The trick, or at least this is what I have always emphasized, is not to see these accountability processes as isolated" (R10). For example, respondents from an organization that was evaluated, peer reviewed, and inspected in a short period of time said that at some point all conclusions had been linked, points of improvement listed, and an implementation plan drawn up. Combining data and accountability processes takes away some of the pressure from accountability demands. Proper prioritizing ensures accountability duties do not needlessly detract attention from the core business, and that the

most and least important questions receive the appropriate level of attention.

### A Rich Information Refinery

Accountability forums want to know how more and more aspects of the job are carried out, in more and more detail. Executives can resist their demands for information—and do so to some extent—but most managers rather choose to restructure the internal organization in such a way that they are able to meet the detailed demands for information. This requires investment in procedures, the organizational structure, and its internal recordkeeping. It is essential to collect accountability information throughout the year and integrate recordkeeping into the day-to-day organizational routines (R10). One public manager notes, “You basically ensure you have a well-stocked database, so you can pull out any combination of data to account for your actions, whether it is to one party or another” (R12).

Building proficient information systems can be at odds with the need of public professionals to have autonomy and a certain level of exemption from administrative tasks. In the public debate, there is much talk of public professionals crumbling under the pressure put upon them by administrative obligations. The public managers interviewed for this article have a more nuanced view. Even though they believe public accountability should support rather than undermine the core of the work, they emphasize that recording data can also be used to improve the work they do, and that an aversion to administrative task is often simply an unwillingness to account for one’s actions.

The accounts of several public managers support the image that some organizations are simply better equipped than others at managing the accountability demands. Whereas some relay fairly chaotic scenes, where the accountability information needs to be extracted from the organization willy-nilly, others speak of the information machine which they manage in resounding terms, recounting how it enables them to meet any accountability obligation, however detailed.

### Commitment to Mission

Dealing with various accountability forums, which at times have very diverse demands, can make a public manager insecure. Some of the respondents emphasized the importance of an authentic commitment to the goals and mission of the organization as a remedy for uncertainty. A public manager needs both expertise on and affinity with the core task of the organization (R6). Accountability should not spread too wide or be unfocussed, but rather stay close to the organization’s mission (R15). Decisions need to be derived from the mission (R2). By making clear choices and choosing a straightforward direction, the inevitable accountability becomes a chance to support the organization’s own

mission, in both the external communication and internal operations. The public manager can choose his own priorities, take charge himself, and clearly communicate his or her view to the outside world. Exactly under the condition of multiple accountability, it is important for public executives to keep their eye on the mission as a reference point for their actions and when accounting for these actions.

### Anticipation

Most public executives report an increasing focus on incidents in accountability. To cope with this, they all advocate a proactive stance. According to them, it is important not to wait and see what might happen (R14). On the one hand, this means they need to actively follow the news and their political and administrative networks, to anticipate new questions. On the other hand, it also means they can communicate their own messages sooner, often even before forthcoming accountability questions are asked. The advantage of this is that the outside world can be included in the decisions on the organization’s direction. For one, it supports the public image of the organization and can create a form of positive myth, which works as a motivation within the organization, and generates positive expectations with those on the outside. One respondent colorfully put the matter thus: “Creating a story to live in, as an image, is very important” (R2). Public accountability to the outside clearly touches on public relations, the difference between the two being that the accountability forum has the final word.

### Meaningful Information

According to some of the respondents, the critical and at times negative atmosphere of public accountability can be addressed by investing in “meaningful information” (R12). This means that public managers need to paint a convincing picture of the organization when accounting for their actions. This requires an appropriate combination of “narrative *and* fact,” while avoiding to fall into one of two possible traps. The first trap is self-glorification: organizations producing sanitized and unverifiable accounts, which in most cases impress no one. Many organizations land in this trap with their annual reports. One manager points out, “If you, as the responsible party, act cannily, you can create documents in which everything is great, without really saying all that much about the important things” (R11). The other trap is that of number fetishism: an excess of quantitative data which suggests to portray knowledge and control, but is of dubious validity and close to zero intelligibility. During the past few years, this trap can be observed in many policy changes, in an increased focus on quantitative performance data. A manager states, “that kind of accountability is very focussed on figures, even though it is questionable whether those are good indicators for determining whether or not you are doing a good job” (R1). The emphasis on measuring



can lead to shifting goals. Another manager indicates, “The trouble with this overreliance on measuring is that if you can’t measure the important things, the things that you can measure become what’s important” (R8).

In response to the traps of self-glorification and number fetishism, most public managers stress the importance of a sound accountability narrative. “Meaningful accountability is more than numbers alone,” one respondent points out, “you have to imbue meaning” (R12). It is much more than just narrative and facts, another respondent adds, “it’s also the framing of those facts” (R2). For public managers, public accountability thus becomes a burden that can be turned into an opportunity, since they get the chance to show that their approach is the “right” one over and over again (R8), and because they can tell their side of the story (R3) and thereby affirm their vision (R10). These responses mirror Kettl’s (1997, p. 457) conclusion on global public management reforms that “performance-based management is about *political communication*. It has value only to the degree to which it improves that communication.”

### Integration and Internalization

In response to the outside world’s multiple expectations, many public managers opt for a strategy of *integration* and *internalization* of external expectations. Public managers integrate the task of accounting for their actions in the organization’s strategic direction and they internalize the most important external demands in the internal operations.

Many public managers indicate that accountability is not a necessary evil to be faced by others at the end of the year, but rather something to which the public manager himself needs to dedicate attention. “If you as the boss are always moaning and groaning about whatever it is we need to account for now, then it becomes a burden. I always say it needs to be a pleasure, to show what you’ve done” (R10). That way, you can influence the mindset of the employees (R6), middle management can get involved in the accountability game (R12), and employees will contribute more readily to accountability.

### A Splash of the Water . . .

The final concern in public accountability regards its sometimes futile character. Some public managers feel accountability can cost them and their organization a lot of time but to little result. To some extent, this is unavoidable, since any follow-up mostly depends on the actions that may or may not be taken by the forum. After the forum has past judgment, it can, but not always will, demand that the organization takes action, and often the forum will only pay limited attention to accountability information it itself demanded. Nonetheless, public managers often use external accountability pressures in order to bring about the internal changes they wanted in the first place. “It often takes a splash of the water to change

things,” a public manager tells. The respondents did not readily disclose that they did, but after some insisting they admit that they sometimes use external accountability demands or reports as a “crowbar” (R1) or an “aid” (R12) to “throw open the shutters and let some air in” (R6) and act as “a stepping stool to, for example, a new business plan” (R4). In that respect, the pivotal position of public managers between the outside and inside worlds gives them the opportunity to ensure external accountability obligations have internal consequences. And this can come in handy, as external pressure can be necessary to implement change (R12).

## A BALANCING EXERCISE

Following earlier research (esp. Klingner, Nalbandian, & Romzek, 2002; Koppell, 2005; Romzek & Dubnick, 1998), this article has shown that to public managers, dealing with public accountability is mainly a balancing act. Managing public accountability demands proper prioritizing and good judgment in dealing with a number of inherent tensions. Public managers balance the different expectations of the various relevant formal and informal accountability forums in their environment. They combine the organization’s internal direction and motivations with external questions and demands. They weigh their autonomy as public managers—and their need for autonomy as professionals—against the many dependencies they have toward both internal and external parties. They aim for balance between editing and providing quantitative performance information, and giving meaningful answers and explaining the organization’s strategy.

The general academic literature is dominated by concerned analyses of lacking counterproductive or confusing and overlapping practices of accountability. Our analysis of the public managers’ experiences with accountability has reinforced some of those themes. As noted in the literature, public managers do record that the number of accountability forums they have to serve and the intensity and extensiveness of accountability demands have been increasing to the point where it may lead to goal displacement. Also, most managers recorded how their multiple accountability reality is often confusing, is ambiguous, and can invoke uncertainty. Nevertheless, the gist of their answers was *not* that accountability was a highly problematic dimension of their professional lives.

A number of counterarguments were brought forward against the generally problemistic academic analyses. First of all, in their structural discourse, the managers simply underlined the importance of the *norm* of accountability and transparency. They agreed that accountability had received an ever stronger focus, yet understood this to be a good thing, as precious issues might be hidden and concealed. Second, the public managers who had invested in proper resources with which to handle accountability requests, the organizations with rich information refineries, suffered a lot less

TABLE 1  
Managing Public Accountability

Concerns and frustrations	Strategic responses
Unwelcome external interference	Transparency and relationship management
Excessive accountability obligations	Prioritizing and combining
Obsession with details	A rich information refinery
Insecurity	Commitment to mission
Focus on incidents	Anticipation
Atmosphere of distrust and negativity	Meaningful information
Multiple accountabilities disorder	Integration and internalization
Poor follow-up	"A splash of the water"

frustrations with accountability than some of the others. This suggests that organizations simply need a set of resources for recordkeeping, data mining, and analyses which will help them to steer through their webs of accountability. Finally, all public managers, although sometimes hesitantly, acknowledged that external accountability demands can be helpful to them internally. Through this acknowledgment, they add something important to the academic debates: intrusive and annoying processes of accountability may on balance be helpful to public managers and organizations, as they can use them internally, while complaining about them externally, to serve pre-set organizational goals. Accountability is thus a constraint and an annoyance, but also an enabler and facilitator for organizational changes.

This article has tried to sketch a comprehensive picture of how public managers actually *manage* public accountability. The focus of the analysis was on recurrent themes and practices, and we have chosen to gloss over the numerous differences and contradictions. This should not cloud the fact that the ways in which public managers *manage* public accountability differs from one manager to the next, in part depending on personalities, professional positions, and policy areas. There were important distinctions between managers with broad and managers with strict definitions of accountability, and between the positively worded accounts in the structural discourse and the more critical analyses in their personal discourses (Sinclair, 1995). Nonetheless, a number of recurring strategies have come to the fore in this article. They are listed below and connected to the list of public accountability frustrations (Table 1).

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