

# research provocations

## Governance, accountability and the role of public sector boards

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For many public organisations, boards are the primary accountability mechanisms for management. Boards have a multipronged portfolio: strategic advice, employment, external linkage and critical scrutiny. The literature casts serious doubts about their capabilities. There is 'managerial dominance'. This article reviews existing studies on public sector boards and identifies important reasons why boards are likely to fail as accountability mechanisms. This sets the stage for a new research agenda. When are boards more effective on the micro-level? How to organise effective checks and balances around organisations? And why has the board-model become so popular: is this learning or blame-shifting?

**key words** governance • accountability • quangos • public sector boards

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Over the past few decades, boards have taken on an ever more prominent role in the governance and accountability of organisations in the public sector (Cornforth, 2003; Ostrower, 2007; Hinna et al, 2010; Farrell, 2005; Howard and Seth-Purdie, 2005). The introduction of boards may be regarded as a natural complement to the delegation or contracting out of policy implementation to third parties, such as independent agencies, quangos and non-profits in many countries (Cornforth, 2003; Hinna et al, 2010; Van Thiel, 2015). The board is generally conceived of as an additional check on public organisations and is intended to operate as a counterweight to daily management. As such, boards are crucial to organisational accountability. In addition, they also serve as linking pins to external constituencies and provide support, policy advice and strategic direction to executives.

Many public services directly affecting citizens in healthcare, public housing, education and other policy fields, are delivered by organisations in which the board is the most important first order 'accountability forum' (Bovens, 2007) for the executives. The role and functions of boards differ between countries, between policy sectors and between different types of organisations (public agencies, quangos, non-profits). While these differences are profound, this article will focus on this one aspect which is relevant for all boards: serving as the first and principal accountability forum for the CEO or managing board.

In the public's view it is easy to criticise boards. As John Carver (2006) fluently laid out in the preface to his book, once you talk about boards you soon encounter 'knowledgeable cynics', believing that boards are necessarily 'spoon-fed by executives' and 'stumble from rubber-stamping to meddling and back again'. This admittedly harsh view stands in stark contrast to the high-rising expectations set out for boards by policy makers. In British Columbia, for instance, boards govern organisations collectively spending two-thirds of the province's budget and boards are believed to be able to create 'greater public and stakeholder confidence in organizations' (Doyle, 2013, 8). In the US, the Internal Revenue Service believes that well-functioning boards can be critical to organisational success and public support (IRS, 2008). In the UK the development has been coined as 'boardisation' of the public sector (Wilks, 2007). In the Netherlands, some government departments explicitly rely on effective internal scrutiny by boards so that they can relax their own monitoring (Schillemans et al, 2008).

The academic literature on public sector boards is much more aligned with the policy makers' perspective on boards than with the critical public view even though, surprisingly, many points made by 'knowledgeable cynics' are at least to some extent founded in the literature. Most studies of boards have tended to focus on *structural* issues, such as board composition (Goodstein et al, 1994; Walt and Ingley, 2003) which may have an important impact on board performance, as boards are small groups with potentially powerful in-group dynamics. There is also a vibrant literature on the emergence of various codes of governance (Aguilera and Cuervo-Cazurra, 2009), and, relatedly, on roles and responsibilities (Inglis et al, 1999) and on how board members view and execute their duties (Ostrower, 2007). Furthermore, the literature also focuses on the outputs of boards and their impact on organisational outcomes. Scholars, for example, assess the performance (Green and Griesinger, 1996; Brudney and Murray, 1998) or effectiveness (Herman and Renz, 2000; Cornforth, 2001) of boards themselves or focus on their contribution to organisational performance (Brown, 2005). Also, there is ample literature on the relations between boards and executives (Hoye and Cuskelly, 2003; Schwartz-Ziv and Weisbach, 2011) and related issues of learning (Schillemans and Smulders, 2016) and trust (Reid and Karambayya, 2016). In all of these cases, the board model is mostly taken as given and few authors (but see, for exceptions, Wilks, 2007; Farrell, 2005) question the model as such. In this article, we wish to question whether boards are suitable mechanisms for accountability of quangos and third sector organisations delivering public services.

This question is *relevant*, as boards are the most important and primary accountability forums for many organisations delivering vital public services. The question is *timely*, as many of those organisations have had to face severe financial and managerial problems, if not outright bankruptcy, where their boards were unable to prevent the crisis and were criticised or even put away (WRR, 2014; Telegraph, 2012). The question is also *warranted*, as studies focusing on the actual performance and behaviour of boards suggest that boards suffer from a variety of troubles, such as a critically weak information position (Vos, 2013, 17), non-participating board members (Schwartz-Ziv and Weisbach, 2011), unprepared board members (Busuioc, 2010), and board members prioritising policy advice above critical scrutiny (Schillemans and Smulders, 2016).

This article aims to bring these and other critical findings from earlier studies together in a comprehensive analysis culminating in an agenda for critical and

empirical research on the role of boards in the public sector. Its unique contribution is first, the integration of critical findings from available empirical studies which, second, sets a realistic research agenda for studies of public sector boards.

To this end we have chosen to integrate findings from available empirical studies that provide insight into what boards do. Using the available search engines, we collected 21 surveys in 20 quantitative studies, mostly based on surveys, that shed light on what boards in quangos and subsidised or contracted third sector organisations do (see the Appendix). By focusing on quantitative studies first, we are able to gather ‘hard’ evidence and conclusions on how boards operate and to what extent they are able to meet the very high expectations set out for them. The 21 surveys vary in many respects yet they all shed some light on how boards operate as accountability mechanisms. And, as it turned out, all of these quantitative studies report findings that are worrisome for the board model. While we are by no means the first to question the board model as such (Wilks, 2007; Busuioc, 2010), this is the first time the evidence is integrated like this. Additionally, we supplemented the quantitative findings with insights from qualitative studies from various jurisdictions. This has allowed us to further understand the dynamics from within the board room and to theorise why boards are likely to fail as primary accountability forums.

In the culminating research agenda, we identify salient questions on three levels. First, there is the micro-level of small-group interactions: how can we understand the behaviours of board members and when are they more likely to act upon their accountability-role? On the meso-level we believe it is important to understand the role of boards in public sector organisations within the multi-actor network in which they operate. Finally, on the macro-level, our analysis focuses on political and strategic choice: why is the board model adopted to such a large extent while there is so much evidence calling for at least a much more careful strategy of institutional design?

In the next section, we will explore a number of recurring critical findings. We focus our analysis on the role of boards as accountability mechanisms using a (Bovens, 2007) much-cited model of three phases: information phase, debating phase and sanctioning phase. We collected findings pertaining to the:

- information phase: are boards properly informed about the organisation and are they able to assess the information?
- debating phase: are boards able and willing to critically discuss decisions and strategies with the managers?
- sanctioning phase: are boards able and willing to sanction and redirect managers if they believe this is necessary?

## What do boards do?

While the number of boards in the broader public sector has been growing, they have not received a great deal of *empirical* or *critical* attention in the academic literature (Cornforth, 2003; Hinna et al, 2010). Relatively little is known about what actually goes on inside the boardroom. Hence it comes as no surprise that, out of the scant number of empirically informed publications on the subject, there are several that sport the title: ‘What do boards [really] do?’ (Cornforth, 2003; Schwartz-Ziv and Weisbach, 2011). Based on the quantitative and qualitative studies the following sketch can be made of how boards operate as primary accountability mechanisms.

## Information phase

A key issue for boards is their information position. Do boards receive the information they need in order to hold the executives effectively to account? Are they able to digest and process the information they receive? Do they put in the necessary number of hours in order to fully gauge and apprehend what is ‘really’ happening inside the organisation? Many studies suggest this is often not the case. For members of boards, the question of whether they are sufficiently informed – or perhaps the creeping suspicion that they are not being fully and properly informed – is their most important worry (De Bos and Lückerath-Rovers, 2009). Even though boards have the power to demand and even actively seek out the information they need, information provision in practice is clearly seen as a task for the executives. The executives have an overview of what is available, relevant, and salient and are responsible for selecting the information that is needed to ensure their board is properly informed. These selections may easily suffer from errors of commission *and* omission. Some boards have no access to relevant information while others are buried under a steady stream of paperwork, leaving them bewildered and exhausted; over-informed *and* ignorant of what is really important (Edwards and Cornforth, 2003; De Ridder, 2004; Ernste and De Wit, 2005; Hooge, 2013; Eshuis and Leeuw, 2013). Even in the single study (Doyle, 2013) in which board members reported being generally well-informed, they still felt there were many issues relating to the quantity and relevance of the information they received. Some scholars report that management can be very hesitant and selective in the way they inform their boards (Eshuis and Leeuw, 2013) or, conversely, may deluge them with senseless torrents of information (De Ridder, 2004). Others note that information provision is an activity that indeed requires time and attention, either or both of which may be in short supply, particularly within smaller organisations or during turbulent periods, so that staff may simply lack the opportunity to inform the board properly (Rochester, 2003, 124). According to executive secretaries of boards, a proper provision of information is something that must be learnt. In principle, boards have the opportunity to steer and amplify the stream of incoming information to fulfill their needs. Moreover, they have additional means at their disposal, including support, training and external consultants, in order to satisfy their need for information. The conclusion of most studies, however, is that digesting the incoming stream of information is a major challenge in itself. Hence little use is made of other channels of information and additional forms of support, although there has been some progress in this respect (Meurs and Schraven, 2006, 19; Cornforth and Simpson, 2003, 201). This led Harrow and Palmer (2003, 107) to characterise board members as ‘reactive reviewers of management information’ rather than as ‘active users or inquirers’.

## Debating phase

In the second phase of accountability, boards and managers meet and discuss the information that has been provided in order to allow the board to form a considered judgement. Board meetings are generally well-kept secrets and there is little scholarly information available on what actually takes place in the boardroom. A unique peek into the dynamics of board meetings is however provided by a study conducted by Schwartz-Ziv and Weisbach (2011), who were given access to the recordings and

minutes of 11 boards over a longer period of time. These authors present a picture of lengthy sessions in which primarily business issues are discussed. The discussions are generally not about scrutiny or even about taking decisions, but mainly concern updating the board on current concerns. In a mere 1 per cent of the cases, the board is given a choice between options; in all other cases, the board is simply brought up to date and given the chance to react. This rather unflattering picture of reactive board meetings also emerges from other studies. Brudney and Murray (1998, 46) made the general claim that the meetings are often too long or too disorganised. Edwards and Cornforth (2003, 87) added that meetings tend to consist of 15 to 20 items without apparent priorities, leading to sessions in which a long list of items is discussed with little scrutiny and little focus. (Schillemans, 2007) has reported on a case where the executive secretary of a board was unable to remember what exactly had been discussed, let alone concluded, during a meeting just one hour earlier. 'Nothing special, really', was her summary. These relatively unstructured meetings furthermore lead to a dispersion of attention and to 'operational drift', where participants are 'bogged down in the details of more routine and familiar items' (Edwards and Cornforth, 2003, 89).

### *Sanctioning phase*

Boards are powerful because they must agree with, or even formally approve of, most major decisions in the organisation, and because they can choose to dismiss the executives. In the sanctions phase of accountability, therefore, the board is, in theory, able to redress some of the power imbalance with the executives. This presupposes the ability and readiness of boards to engage in conflict with executives and to exert their formal powers when necessary. However, the available research is united in claiming that this is a very unlikely event. Not only do boards hardly ever use their 'weapons', which in itself is perhaps not a surprise, they further exhibit a strong propensity to agree with the executives on almost all accounts. Bieber (2003, 179), for instance, showed that almost all the items in board meetings were accepted with no debate whatsoever. Schwartz-Ziv and Weisbach (2011) reported that the boards in their study voted against proposals in fewer than 1 per cent of the cases. Mole (2003, 156) not only established that there was a large degree of consensus, but also that, even when boards did not support certain decisions, this rarely led to open conflict. In most cases, the boards agreed to accept the fact that they did not agree, and signed off anyway. These findings suggest that boards may indeed at times conform to the stereotype 'rubber-stamp' model, or at the very least are subject to heavy 'managerial dominance' (Cornforth, 2003), which may be even stronger in the public sector (Chambers and Cornforth, 2010).

There are many explanations for this striking lack of antagonism in the boardroom. According to Otto (2003, 145), chairs tend to avoid power struggles because it costs them too much time, because they know the manager is the key actor anyway and understand that their own actual span of control is very limited. Schraven (2006) underpins this by simply saying that there are very high costs involved for the board in conflicts and that there are no real gains. This Machiavellian black hole is further exacerbated by the fact that almost all boards use the consensus method to reach agreement (Herman et al, 1997). This means that dissent is often suppressed and discussions tend to move toward agreement. Dissenting members may become social

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outcasts; hence, there are strong incentives to swallow any objections and to go along with the overarching consensus. The ‘dynamics of the boardroom’ are known to include other ills, such as non-intervention, group-think and stereotyping (WRR, 2014).

A final reason is that an intervention by the board is often ‘too much; too late’. It is often too late, because, by the time an issue is brought to its attention, the problem has already become manifest. Boards only meet sporadically and they are informed across a wide range of issues without a very clear organising focus. Executives also tend to keep ambiguous information away from the board. Hence, by the time that a real problem or a failure is apparent, the board is merely a hapless latecomer to the scene (Eshuis and Leeuw, 2013). Moreover, the available sanction is often far too heavy: the ‘nuclear option’ of dismissing the executive will inevitably further harm the organisation in the short term, leave it ungoverned during a crisis, and attract scores of negative publicity (Eshuis and Leeuw, 2013; WRR, 2014). Dismissing an executive during a crisis is a bold move with highly uncertain ramifications; and the prospect of inflicting additional harm to the organisation’s governing capacity during a critical phase is not a tempting prospect.

### What’s the trouble with boards?

Boards have a very difficult task. They are expected to hold managers accountable in a dyadic relationship in which there is a very clear misbalance in powers. Many researchers and respondents speak of a *managerial dominance* model (Rochester, 2003, 123; Mole, 2003, 159; see also Farrell, 2005). An important part of the problem is that boards are not only expected to serve as accountability forums, asking difficult questions and safeguarding crucial values, they also have important roles vis-à-vis external constituencies, *and* they are expected to contribute to strategic capacity and, ultimately, organisational performance. Thus, boards are confronted with ‘conflicting interests, contradictory pressures and diverging expectations’ (Cornforth, 2003, 1).

In recent years, a number of studies have documented what is expected of boards. The approach in these studies involved scholars compiling a number (anywhere between 6 and 17) of always quite generally formulated competencies, roles or outputs for boards, after which they would then proceed to investigate how actual boards ‘scored’ on these criteria (Brown, 2005; Inglis et al, 1999; Veltrop and Van Ees, 2010; Steane and Christie, 2001; Hoye and Cuskelly, 2003; Cornforth, 2001; Lückerrath-Rovers et al, 2013). Table 1 below presents and organises the various criteria used to analyse the roles and qualities of boards. The table distinguishes four overarching sets of tasks or roles for boards: the primary accountability role, the role as (co-)governor/advisor, the role as employer, and the role as networker/linking pin to external constituencies.

It is interesting to note in Table 1 that, given the very broad and highly ambitious range of expectations and criteria, almost all are nonetheless considered to be at least fairly important by board members themselves. It is even more interesting to note that, according to all these studies, all boards comply with all criteria, at least to some extent. In short, as Van Montfort and Boers (2009) expressed it: the scrutiny of the boards must be *integral*; thus simply taking everything that is important into account – a staggering task, to say the least. Many organisations delivering public policies are conglomerates of sub-entities with diversified portfolios and multi-million euro,

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dollar or pound budgets that employ thousands of employees. By contrast, almost all board members are part-timers (and sometimes even volunteers), who must perform this mind-boggling task in the course of approximately six annual meetings only (Cornforth and Simpson, 2003, 193; Schillemans, 2007; Schwartz-Ziv and Weisbach, 2011).

**Table 1: The different tasks, roles and skills of board members**

<b>Substantive tasks or roles</b>	
Tasks relating to role as principal: control and accountability of management/organisation	9 'tasks' (Lückerath-Rovers et al, 2014) 3 'outputs' (Cornforth, 2001) 2 'roles and/or responsibilities' (Inglis et al, 1999) 2 'performance scores' (Hoye and Cuskelly, 2003) Mentioned (Veltrop and Van Ees, 2010)
Tasks relating to role as co-governor of the organisation: general 'governance' tasks, such as advice or co-decision making (variation dependent on reach of formal tasks of board).	9 'tasks' (Lückerath-Rovers et al, 2014) 7 'roles and/or responsibilities' (Inglis et al, 1999) 5 'outputs' (Cornforth, 2001) 5 specific types (Steane and Christie, 2001) 3 'performance scores' (Hoye and Cuskelly, 2003) Mentioned (Veltrop and Van Ees, 2010)
Tasks relating to role as employer of (senior) management	3 'outputs' (Cornforth, 2001) Mentioned (Inglis et al, 1999) Mentioned (Hoye and Cuskelly, 2003) Mentioned (Lückerath-Rovers et al, 2014)
Tasking relating to role as delegate, linking pin, and ambassador of the organisation	7 'networking activities' (Steane and Christie, 2001) 4 'roles and/or responsibilities' (Inglis et al, 1999) 4 'outputs' (Cornforth, 2001) 4 'tasks' (Steane and Christie, 2001) Mentioned (Hoye and Cuskelly 2003) Mentioned (Lückerath-Rovers et al, 2014)
<b>Specific skills, roles or activities</b>	
Professional skills, allowing board members to execute their substantive roles effectively	12 'types of expertise' (Veltrop and Van Ees, 2010) 8 dimensions of 'leadership' (Veltrop and Van Ees, 2010) 6 dimensions of 'performance' (Brown, 2005)
Procedural skills, relating to the necessary skills of board members, their ability to make the board 'work' as well as to establish a good working relationship with the executives as their counterpart	10 'team roles' (Lückerath-Rovers et al, 2014) 4 'performance scores' (Hoye and Cuskelly, 2003) 2 'outputs' (Cornforth, 2001) Mentioned ('Good social relations' and 'trust'; Veltrop and Van Ees, 2010) Mentioned ('managing the board itself'; (Steane and Christie, 2001)
Stakeholder recognition, explication of relevant stakeholders to 'keep in mind'	11 different (types of) stakeholders (Veltrop and Van Ees, 2010) 9 different (types of) stakeholders (Lückerath-Rovers et al, 2014)

Against this background it can come as no surprise that the performance of actual boards falls well short of the high-pitched expectations set out by policy-makers. This conclusion raises some important questions for further research, on the micro-level inside the board room, the meso-level of organisational governance, as well as the macro-level of decision-making on public sector governance. We will discuss these issues below and relate them to insights on public sector boards.

## Micro-level: understanding when boards nevertheless succeed

The article so far has suggested that boards *in general* often fail to meet the high standards to which they are held. This is probably due to a number of reasons, including unrealistically high and baroque standards, yet some of it is probably related to the small group dynamics in the board room. Many studies report problems in terms of the quality of board members, and attracting and retaining members (Cornforth and Simpson, 2003, 196; Edwards and Cornforth, 2003, 95; Rochester, 2003, 119–20; Doyle, 2013, 6; Green and Griesinger, 1996; Brudney and Murray, 1998; Inglis et al, 1999; Mole, 2003). The most striking argument comes from Schwartz–Ziv and Weisbach’s (2011) analysis of board meetings. They concluded that some 18 per cent of all board members could be considered to be ‘active’, while characterising the remaining 82 per cent as ‘reserved’, a qualification that seems laden with euphemism and might in some cases mean ‘dormant’. A third of the studied boards did not have a single active member. In a similar vein, Ostrower (2007, 22) concluded on the basis of self-reporting that ‘substantial percentages of boards are simply not actively engaged in various basic governance activities’. Veltrop and Van Ees sent out questionnaires to executives and board members and found that the latter assessed the value of their advice and monitoring much higher than the executives did (see also Green and Griesinger, 1996; Herman et al, 1997). Bieber (2003, 179) presented interesting information in this context: in his study, boards and executives were asked to indicate who actually took the important decisions. The board members believed that those decisions were taken conjointly while the executives stated that they simply did it themselves.

These findings are related to the ways in which boards, and in particular their chairs, enact their roles. Small group dynamics may inhibit board members from actively questioning executives. Small groups tend to talk toward consensus, dissenting voices are easily suppressed, and people will often choose to adopt a ‘go along to get along’ heuristic (Chen et al, 1996, 263). The chairs of boards often aim to create an amicable atmosphere during meetings, also because they believe that this will make them more effective (Schillemans and Smulders, 2016). Board members are more strongly motivated to fulfil their advisory role and to contribute to the governance of the organisation than to their critical accountability role. Moreover, they are also seen to perform ‘better’ if they do so (Heemskerk et al, 2013). Also, the skills that are needed to excel in the advisory role and in good decision making – qualities such as trust, a good relationship, and partnership (Cornforth, 2001) – are negatively affected when boards ask critical accountability questions.

Boards furthermore also operate as ‘closed shops’: the interactions between managers and boards are effectively screened off from the public and even from the organisation itself. It is very difficult to gauge from the outside how boards respond to controversial proposals or risky decisions by the executives, or, indeed, whether they notice or respond at all. The institutional setting thus acts as a negative incentive for active board accountability.

A theoretically fruitful avenue for improvement would be to look at the transparency of board meetings as is customary for other important forms of public accountability in democracies. Proceedings in Parliament and in courts are generally transparent and open to the public and it is well-known that the visibility of one’s role has a direct impact on one’s behaviour. If some of the accountability in democracies is



decentralised to quangos and third sector organisations, it would make sense to decentralise some of the accountability norms as well. If board meetings were more transparent, it is very likely that more members become more 'active' and that managerial dominance is less easily accepted. This would also necessitate boards to distinguish more clearly between their accountability role relating to public tasks, and their consulting role. Transparency could also be improved, however, by publishing the important decisions accorded by boards, providing much more detailed annual reports about boards, inviting staff to meetings or by inviting inspectorates, ministries or stakeholders.

Moreover, if we want to understand why some boards enact their accountability role more vigorously than others, it would be crucial to take a better look inside. This could take the form of ethnographic observational research, but it would also be feasible to conduct experiments with board members, modelled on psychological studies, in order to understand group dynamics, behaviours and performance (see also Schillemans and Busuioc, 2015). There is a vibrant tradition of experimental studies in accountability, based on the social contingency model, that helps to understand why accountability forums in laboratory settings perform as they do (Hall et al, 2017; Schillemans and Smulders, 2016). These studies could easily be extended to the study of public sector boards and will shed light on the question why some boards fare better as accountability forums than others.

### **Meso-level: boards in the web of accountability**

It is now commonplace that public service organisations have various important societal and governmental stakeholders, as acknowledged in the literature on *new public governance* (Osborne, 2006). Also, the literature on public accountability suggests that accountability is not one thing but that there are various relevant types (Romzek and Dubnick, 1998). Public managers operate in 'webs of accountability' (Page, 2006). The governance of organisations involves various functions, including strategic decision-making, policy advice, relationship management as well as control of norms and risks. It is striking to see, then, that boards are expected to incorporate this wide variety of functions, values and stakeholder interests in just one body with very few available resources. From the meso-level perspective of good organisational governance, it would be relevant to switch the focus from the board as such to the broader but more important question about how these different important functions and tasks are combined in the governance regime of organisations.

This broader question directly changes our perspective on the role of boards. It allows us to see that boards (necessarily) prioritise some of their roles and functions above others, which should not be a problem if other entities would attend to the other values. In a study of agency accountability in the EU, for instance, the critical accountability role was not taken up by the management board but rather by the European Court of Auditors (Busuioc, 2010). From this perspective it seems many boards are not failing but prioritising. Some studies for instance indicate that boards prioritise their external role as linking pins to external constituencies (Vos, 2013). Other studies, including a few of our own, are laudatory about the ability of boards to give strategic advice and to induce learning (Schillemans et al, 2008; Schillemans and Smulders, 2016). Yet the 'difficult' accountability role – asking unpleasant questions

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on the basis of relevant criteria and *not* accepting specific decisions at face value – is often left to others.

One reason harks back to the point made earlier: this accountability role is most difficult in small group settings, because it creates tensions and disrupts the general culture of consensus. The accountability role also requires clear standards, bottom lines or interests that can guide boards in their scrutiny. But such guidelines are often absent. In those instances where there is a clear and effective codification process, the guidelines still tend to be very general and multi-dimensional. It is simple to identify and safeguard shareholder-value in a corporation, at least in theory, but it is often quite difficult to establish who the principals are in the public sector, whose interests should be taken into account, and which relevant public interests should be guarded (Skelcher, 2010).

A number of different studies testify to the fact that the critical, accountability or ‘conformance’ role (Cornforth, 2003, 13) of boards may be their least developed role. Schillemans et al (2008) asked respondents from third sector organisations to rank the contributions of their boards on four items. The respondents indicated that ‘support for decisions’ and ‘external image’ were the most important outcomes of boards, while ‘scrutiny’ was least important. Other studies come to similar conclusions. Rochester (2003, 121), for instance, claimed that there was ‘little evidence of the board acting as the final point of accountability for the actions of the agency’s staff’. Doyle (2013, 6) warned that boards display too little awareness of the risks involved in decisions. Kort (2015) showed how board members are primarily motivated by the desire to contribute to the organisation and to participate in governance. Green and Griesinger (1996) found that ‘reviewing finances’ was not a widely shared priority for boards. The same pattern emerges in studies asking what the most important skills and capacities are that a board member should have. ‘Strategy’ is frequently cited as the most sought-after capacity of board members, while financial and legal expertise were considered to be far less important attributes; these were only scantily distributed and used even less (Steane and Christie, 2001; Veltrop and Van Ees, 2010, 14). In one major study of Dutch board members (Lückerath et al, 2014), psychologists were requested to assess the team roles of boards. They concluded that board members mostly play the role of ‘contributor’ (contributing to the team and organisation) and ‘communicator’ (geared towards better collaboration). The least developed roles were those of ‘consul’ (bringing in information from outside) and ‘critic’ (going against the group). These last two roles are most important for effective internal accountability.

Furthermore, many boards operate to an increasing extent in a relational vacuum. The two-tier model is based on private sector examples where stakeholders and the idea of stakeholder-value serve as specific and operational constituencies *and* bottom-lines for boards. In the (semi-)public sector, the linkages with constituencies are often much less pronounced and are in any case reported to be withering away (WRR, 2014). Many boards are therefore ‘on their own’. They also lack a clear benchmark in comparison to their private sector cousins. The idea of stakeholder-value may be challenged as such, but it does at least provide for a clear standard on which to base the scrutiny of an organisation. The (semi-)public sector lacks a comparably simple baseline, leaving boards as accountability forums normatively adrift. Board members also seldom have any real stake in the organisation (Schillemans and Busuioc, 2015). They are the counterparts to executives in an institutionalised ‘struggle’ where the

intrinsic relevance attached to issues is highly asymmetrical. This further tilts the balance in favour of the executives in their dyadic relationship with boards.

Against this background we believe that research on boards would benefit from less board-centrism and should critically position the board in its context with other stakeholders, such as tenants, patients, or pupils. After all, board members have a very fragile legitimacy of their own. In many cases they are appointed through cooptation and they have no natural constituencies to fall back upon. Third parties, acting as agents of accountability, could increase the social performance and legitimacy of semipublic organisations, by enabling them to become more responsive to a wider range of stakeholders and helping to understand the consequences of their conduct (Moore, 2014, 639). One way to do this, would be to introduce social councils, composed of a variety of stakeholders, who regularly meet with the board to deliberate about the strategic goals and performance of the organisation. For example, in the Netherlands public pension funds are obliged by law to have an 'accountability board'. It is composed of representatives of employers, employees and pensioners, and has the right to meet with the board, the external accountant and the external actuary. It has a right of inquiry into the internal affairs of the pension fund. In these ways, a public of relevant stakeholders is created which can act as 'impartial magistrate and jury on the important question of what values ought to be reflected in the conduct and performance of powerful organisations' (Moore, 2014, 644).

### Macro-level: understanding 'boardisation'

A third perspective on boards would approach the issue from a macro-level perspective and would aim to understand why boards are adopted as mechanisms of accountability. Why do policy makers make these strategic choices? The rise of the board model is still relatively recent, the board model has become compulsory in many jurisdictions only in the last two decades. This was a somewhat ironical development, as the 'boardisation' (Wilks, 2007) of the public sector involved the uncritical adoption of a model of corporate governance from the private sector which was at the time under severe criticism in the wake of Enron (Luursema et al, 2003). Since then, a trajectory of codification and professionalisation of boards has been set in motion (Cornforth and Simpson, 2003; Vos, 2013; Doyle, 2013).

The rise to prominence of boards signals a push towards a more professional and more business-like style of management (Cornforth, 2003, 13). The rise to prominence of boards has been fuelled by government policies which in many jurisdictions have made governments more and more reliant on third sector organisations or quangos to deliver public services and policies. In a large study of American third sector organisations, for example, Steane and Christie (2001) note that 84 per cent identify government as their primary source of income, either through direct public funding or as a result of the government's contracting out of services. This leads to a blurring of distinctions between private, non-profit and public organisations (Cornforth, 2003).

The increased importance of boards is furthermore a consequence of new public management reforms in many western countries (Pollitt et al, 2001; Christensen and Laegreid, 2011). Public organisations were hived off from the politico-administrative centre of the state in order to be able to work 'just like' private sector organisations in an attempt to make them more effective and efficient. The board model in particular was copied directly from the private sector (Luursema et al, 2003, 21), although there

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were other antecedents. It has been described as a case of isomorphism (De Ridder, 2004, 7), in which new organisational forms arise, not out of inherent superiority or functional relevance, but simply as the expression of ideas from the external entities shaping organisational forms and borrowed as ‘solutions’ from the pallet of known available options at a given time (DiMaggio and Powell, 1983). Such a transfer of private sector models can be problematic, as we are then ‘not comparing likes with likes’ (Wilks, 2007, 455). There is no readily available public-sector equivalent for shareholder value as a benchmark and public-sector organisations operate in very different legal and accountability settings.

The relatively uncritical adoption of the model of corporate governance in the public sector could be open to critical scrutiny. Why is a model adopted from a different sector where it was even under some pressure at the time? It is a form of policy diffusion that could have different explanations. Shipan and Volden (2008) identify four generic mechanisms for policy diffusion. A policy, or, in this case, a governance model, can ‘travel’ to different areas of application for various reasons. They identify ‘competition’ and ‘force’ as possible explanations, which do not seem to be applicable in this case. But they also identify that policies may diffuse because policy makers either learn from successes of others and thus adopt their measures or imitate and pose as they see others with more towering reputations do. The optimistic scholar would believe ‘boardisation’ to be a case of attempted learning while the more pessimistic scholar would rather think it a case of imitation and posture. The latter ties in with some other more critical analyses of governance reforms, such as the literature on ‘lightning rods’ (Ellis, 1994), suggesting some institutional mechanisms are basically designed to deflect attention when something goes wrong. In line with this the literature on blame avoidance (Hood, 2010) would also suggest that boards may have been instituted in the first place to redirect blame issues away from central government, or, conversely, away from executive management. There are some indications that partial delegations of authority are indeed ‘successful’ in terms of blame deflection (Overman, 2016) and there are some known cases where boards indeed were blamed when things went wrong. All of this suggests that the Machiavellian dimensions of the decision-making on boards in governance are worth examining, particularly when a focus on cross-national and cross-sectoral differences between boards is applied.

## To conclude: the agenda

This article set out to question whether boards are suitable mechanisms for accountability of quangos and third sector organisations delivering public services. Our analysis has revealed a number of troubling findings relating to the accountability role of boards. The findings presented in this article were all already available yet we have brought them together for the first time and have comprehensibly analysed how boards operate as first-order accountability forums.

It is important to note that we have not offered a representative summary of the available studies. We have chosen to focus on a number of limited issues related to the suitability of the board model as a primary accountability mechanism. We have sketched a rather dismal view of boards, based on the studies mentioned. However, due to a different research focus, most of the studies discussed were far more optimistic than ours. Therefore, it is important to note that many of these studies also had a

number of positive conclusions. For example, there is good reason to believe that boards have started moving away from the 'rubber-stamp' model that has been held up to ridicule in public debate (Carver, 2006). Boards are doing a better job in terms of open selection (less old-boy network oriented). Boards are more compliant with various standards and more often tend to subscribe to professional standards. In addition, many respondents in quantitative studies simply believe that their board is doing a better job now than it used to do in the past. So there is indeed a fair bit of good news to note in the studies discussed here and this should be embraced and taken seriously, alongside our more critical conclusions.

In this article, however, we have discussed numerous reasons why boards may fail to live up to the high expectations regarding accountability. The trouble with boards starts with the multiplicity, the complexity and the contradictory nature of their task. It is simply very difficult to link to external constituencies, safeguard public and donor interests *and* to serve the organisation all at the same time. It is equally difficult to contribute to the management of an organisation while simultaneously acting as a critical accountability forum for that very same management. This problem is severely aggravated by the information asymmetries between managers and boards and the perhaps even stronger resource asymmetries in this dyadic relationship. Boards are expected to do a large variety of 'things' (see Table 1) during a small number of formal meetings, within a restricted number of available hours and with little, if any, further material and personal resources to their disposition. Complex professional organisations, then, are held accountable by boards of part-timers and volunteers bringing little else to the table than their experience, reputation and their (not always) towering personalities.

Our analysis has set the agenda for a more critical empirical approach of boards and organisational accountability where we have identified at least three issues for future research on boards and accountability in the public sector as well as for policy-makers. Table 2 summarises the analyses made and highlights the three approaches, the types of relevant questions and theoretical and methodological points of departure. This table is also the conclusion of the article, a realistic roadmap for new directions in research on boards and accountability in the public sector.

Table 2: A research agenda

	Micro-perspective	Meso-perspective	Macro-perspective
Focus	Role of board in micro-institutional setting	Board in broader web of organisational accountability	Decision-making on public sector governance
Questions	Why are some boards more likely to serve as critical accountability forums than others?  How do specific micro-level institutional features affect board behaviour?	How is the specific role enacted by boards related to the broader web of accountability?  How can stakeholders be empowered to relate effectively to public sector organisations?	How can we explain the rise of boards in the public sector?  What strategic functions are attributed to boards and how does this transpire in practice and during crises?
Theories	Small-group dynamics Social contingency model	Multiple accountability Public value theory	Blame avoidance Policy diffusion Isomorphism
Methods	Ethnographic research Experimental studies Comparative research	Case studies Survey research	Critical inquiry Historical (and comparative) case studies

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## Appendix: Overview of quantitative studies of boards

Year	Publication	Country	Sample and sector
1994	Goodstein, Gautam and Boeker	US	334 hospitals in the State of California; including for-profit, not-for-profit, and governmental (nonfederal) hospitals
1996	Green and Griesinger	US	16 organisations serving developmentally disabled adults in Southern California were examined
1997	Herman, Renz and Heimovics	US	64 local nonprofit organisations in the Kansas City area: 46 health and welfare (HQW) charities and 18 charities that provide services to customers with developmental disabilities (DD organisations)
2000	Herman and Renz		
1998	Brudney and Murray	Can	851 Canadian nonprofit organisations
1999	Inglis, Alexander and Weaver	US	242 responses from participants in 54 nonprofit organisations with a board of directors in an undisclosed Metropolitan area
2001	Cornforth	UK	Responses from 'more than' 700 charities in England and Wales
2001	Steane and Christie	Aus	118 boards in Australia, on which a total of 1405 directors serve
2003	Hoye and Cuskelly	Aus	All 50 board members from 7 voluntary sport organisations in Australia
2005	Brown	US	Survey data from nonprofits in greater Los Angeles and the Phoenix metropolitan area; 304 (102 LA; 202 Phoenix) usable responses from 121 board members and 183 executives representing 202 organisations
2006	Meurs and Schraven	NL	195 responses from public service providers in the Netherlands from hospitals (35), mental healthcare (21), disabled (47), elderly (92), others (10)
2007	Ostrower	US	5,115 responses from CEO's of US nonprofits
2008	Schillemans, Brandsen, Van Hout and Oude Vrielink	NL	137 responses from CEO's from various semi-public organisations in the Netherlands providing public services; focus on non-executive boards and institutionalised forms of horizontal accountability
2009	De Bos and Lückcrath-Rovers	NL	432 usable responses from non-executive board members from for-profit, non-profit, and semi-public organisations in the Netherlands.
2010	Veltrop and Van Ees	NL	190 responses from members of non-governing boards of Dutch social housing corporations
2011	Schwartz-Ziv and Weisbach	Israel	Quantitative analysis of minutes board meetings of 11 Israeli business companies in which the government has a substantial equity interest (GBCs)

Year	Publication	Country	Sample and sector
2013	Doyle	Can	Two surveys, one for board members in the province's Crown agencies in Canada...  Six sectors: health, commercial Crown corporations, service delivery Crown corporations, three education sectors: K–12 school districts; colleges and institutes; and universities; high response rates of 'almost' 80% and 85%
		Can	and the other for the corporate representatives of these Crown organisations  Six sectors: health, commercial Crown corporations, service delivery Crown corporations, three education sectors: K–12 school districts; colleges and institutes; and universities. High response rates of 'almost' 80% and 85%
2013	Vos	NL	150 responses from selection of 350 health care institutions in the Netherlands, representing a sample of different specialisations
2013	Heemskerck, Heemskerck and Wats	NL	Survey distributed among all 342 boards of Dutch secondary schools
2014	Lückerath-Rovers, De Bos and De Vries	NL	More than 300 responses from non-governing board members from a variety of Dutch organisations: for-profit, non-profit and semi-public