
# Accountable to Whom? Exploring the Challenge of Multiple Accountabilities in Finnish Public Administration

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## Abstract

In the article the challenge of multiple accountabilities in Finnish public administration is analyzed from the viewpoints of citizens, legislators and local managers. By asking “accountable to whom”, the definitions, types and forms of accountability are discussed in the theoretical part of the article. The empirical part discusses the survey-based research on multiple accountabilities. The data is gathered through four Finnish surveys. Three types of accountability were identified from the analysis: political, bureaucratic and legal. Related to these types, appropriate instruments and tools of accountability are suggested as well.

**Keywords:** multiple accountabilities, types and tools of accountability, accountability

## 1. Introduction

The focus of the article is to analyze the challenge of accountability from the viewpoints of Finnish citizens, legislators and local managers. As emphasized by Cooper (2006), responsible administration is not just the task of those who practice public administration. It is the work of all who strive for a democratic society in an administrative state. According to Gregory and Hicks (1999) it is not enough to ensure that people who work for government are efficient and accountable. They must also be responsible, and responsibly accountable. A more accurate question is how accountability is understood at the societal level (citizens, legislators, etc. as stakeholders) and how it converts into managerial qualifications.

The accountability environment is complex. Behn (2001, 6-10, 120) sees that firstly, there is accountability for finances (how to use taxpayers’ money/using public finances properly); secondly, accountability for fairness (treating citizens fairly); and thirdly, accountability for performance (covering citizens’ expectations of efficient performance). Public managers will always be accountable for finances, fairness and performance.
In the Finnish system publicly financed welfare services are meant for the entire population. Because of the strong roles of the state government and local authorities in welfare delivery the taxation rates are relatively high as well. Local self-government has a broad responsibility for the provision of basic services such as social welfare, health care, education and technical infrastructure. Local authorities are responsible for performing the welfare services laid down for them by law. They may provide the services either alone or secure them from other organizations or private-sector providers. Local authorities have the right to levy taxes. Because of the current financial crisis of the welfare state more accountability is required in delivering public services with tightened budgetary control and demands of efficiency.

As a management doctrine, New Public Management has had a broad influence on the reforms of Finnish public administration since the end of the 1980s (Lähdesmäki 2003; Salminen 2006). Administrative reforms have included downsizing, decentralization, deregulation and re-engineering with the goal of smaller, more responsive, more entrepreneurial and more effective public management systems (e.g. Romzek 2000; Pollitt 2003). The shift from bureaucratic to collaborative arrangements with joint public and private involvement erodes the traditional notion of accountability (Willems and Van Dooren 2011, 524). Among the different NPM messages, one central message for managers is: be accountable and be responsible.

Based on the conceptual and empirical analysis of accountability, this presentation focuses on the challenges of multiple accountability relationships in public administration. By asking "accountable to whom", the definitions, types and forms of accountability are discussed in the theoretical part of the article. Theoretical discussion of accountability in this article is divided in three chapters. The later empirical chapter discusses the survey-based research on accountability, and the data is gathered through four Finnish surveys. Different types of accountability and multiple accountabilities are identified. Different appropriate mechanisms of accountability are also included in our analysis.

2. The complex nature of accountability

The first topic deals with the complex nature of accountability. Accountability serves as a conceptual umbrella covering various concepts. Accountability is connected to several other conceptualizations such as the responsibility, controllability, trustworthiness and transparency of public managers (Bovens 2007, 105; Koppell 2005). The term “accountability” has come to hold strong promises of fair and equitable governance, and it has become an icon of good governance. (Frolich 2011.)

Managerial reforms have heightened the visibility and interest in issues of accountability as they encourage more discretion on the part of managers, more flexibility in administrative operations, and greater emphasis on outcomes and outputs to enable government to better manage its new challenges. (Romzek 2000, 39.) The former mechanism of democratic accountability is being reframed with market and performance ideas in the Finnish government as well. It has become increasingly difficult to identify to whom and for what the public administration is accountable. (Erkkilä 2010)

In a broad sense, accountability can be seen as a personal or organizational vir-
tue, and in a narrow sense, accountability is defined as a social mechanism. In the American academic and political discourse, being accountable is seen as a virtue. Then it comes close to “responsiveness” and “a sense of responsibility”, a willingness to act in a transparent, fair and equitable way. In European and also Australian scholarly debates, accountability is seen as a social mechanism, as an institutional relation or arrangement in which an actor can be held to account by a forum. Accountability studies have focused in the way accountability arrangements operate. (Bovens 2007, 106)

Accountability and responsibility are frequently used as synonyms. According to Gregory (2009) a useful perspective is to see accountability and responsibility as two sides of the same coin, one fettering performance, the other enhancing it. The two ideas – accountability and responsibility – are not identical. Accountability is essentially about the controllability or answerability of public officials, whereas responsibility addresses their obligations and trustworthiness. (Gregory and Hicks 1999)

Heald (2012, 30, 40) identifies four directions of transparency about public expenditure and finds connections to accountability. Especially downwards transparency is the accountability-focused direction of vertical transparency. It is fundamental to the legitimacy claims of democratic governments, differentiating those from governments which do not justify their control of the state apparatus in such terms. This is where mechanisms for public-expenditure transparency fit into the broader picture of state accountability and legitimacy.

More than ten years ago Mulgan (2000) argued that the scope and meaning of accountability has been extended in a number of directions. Twelve years later we strongly agree with this statement. In current debate, for example Flinders (2011) challenged researchers (cf. Dubnick 2011; Tetlock 2011) with provocative perceptions. He argued that “Too much accountability can be as problematic as too little.” The transition from “representative” to “monitory” democracy has contributed to the erosion of public support for politicians, political processes and political institutions. With monitory democracy Flinders refers to increasingly dense and aggressive “accountability industry” including constitutional watchdogs, audit processes, ethical guardians, investigatory agencies, regulatory boards etc. Thus accountability processes can mutate into self-fulfilling prophecies.

3. Types of accountability

In order to achieve a more careful definition of accountability, different types are described as a second topic (Romzek 2000, 23-26; Romzek and Ingraham 2000, 242-243; Behn 2001: 59; Pollitt 2003, 93, Chan and Rosenbloom 2010). Does this discussion make any more accurate suggestions about the challenge of multiple accountabilities in the field of public administration? Romzek and Dubnick (1987, 228-230) make a basic list of four types of accountability: political, bureaucratic, legal and professional accountability.

The political accountability system promotes responsiveness to constituents as the central means of managing multiple expectations. The key relationship in political accountability is formed between a representative (the public administrator) and his or her constituents (those to whom he or she is accountable). The poten-
tial constituencies are the general public, elected officials, agency heads, agency clientele, other special interest groups and even future future generations (see also Justice and Miller 2011, 316).

Under the bureaucratic system, expectations are managed through a hierarchical arrangement based on supervisory relationships. Bureaucratic accountability systems are widely used mechanisms for managing public-agency expectations. The expectations of public administrators are managed through focusing attention on the priorities of those at the top of the bureaucratic hierarchy. Supervisory control is applied intensively to a wide range of agency activities. The bureaucratic accountability system involves, on the one hand, an organized and legitimate relationship between a superior and a subordinate, in which the need to follow orders is unquestioned, and, on the other hand, close supervision of standard operating procedures or clearly stated rules and regulations.

A legal accountability system manages agency expectations through a contractual relationship. Legal accountability is similar to the bureaucratic form in that it involves the frequent application of control to a wide range of public-administration activities. The difference is that legal accountability is based on relationships between a controlling party outside the agency and members of the organization. The outside party is the individual or group in a position to impose legal sanctions or asset formal contractual obligations.

The professional system relies on deference to expertise. Professional accountability occurs in situations when public officials rely on skilled and expert employees to provide appropriate solutions for complex problems. Professional accountability is characterized by a placement of control over organizational activities in the hands of the employee with the expertise or special skills to get the job done.

Justice and Miller (2011, 316) suggest a fifth model of accountability called market accountability. Public-private partnerships in investments and projects broaden the range of accountability relationships (involving business partners). The move toward a commercial orientation has changed the understanding of accountability in the public sector. Accountability relationships appear to have become more contractual in nature, thus shifting accountability within the public sector toward its private-sector counterpart. (Kluvers and Tippett 2011, 520-521, 525)

Willems and Van Dooren (2011, 510) see that the mechanisms or tools by which public authorities are being held to account are fourfold. First, governments are being held accountable through important political mechanisms, such as elections, parliamentary discussion and scrutiny, political debate within political parties and the mass media. Second, they are subject to extensive review in a varied judicial context. Third, a number of specific administrative mechanisms hold public authorities and officials to account. These include being held to account by their superiors through the chain of hierarchical command, diverse government auditors, regulatory bodies, ombudsmen and other types of monitoring agencies. Fourth, citizens, professionals and members of interest groups hold governments to account directly in a larger social setting.

The purpose of accountability is to provide a democratic means to monitor and control government conduct. Then accountability should provide assurance in respect to the use of public resources and adherence to the law and public-service
values. Another purpose is to prevent and control the abuse and misuse of public authority, and, in addition to these, to encourage and promote learning in pursuit of continuous improvement in governance and public management. (Aucoin and Heintzman 2000, 45; Bovens et al. 2008.)

The learning perspective has a rather different and “new” viewpoint on accountability. Accountability is seen as a tool to make and keep government, agencies and individual officials effective in delivering on their promises. The central idea is that accountability provides public office-holders and agencies with feedback-based inducements to increase their effectiveness and efficiency. (Aucoin and Heintzman 2000; Bovens et al. 2008.) Accountability arrangements are judged to be successful if they make public authorities more effective in achieving set goals and more responsive to the needs and preferences of their key clienteles. (Bovens et al. 2008, 233.)

In the public sector, accountability relationships have traditionally been hierarchical, involving principal and agent relationships. Accountability over the last few decades has moved away from stewardship and toward managerial accountability. Contractualization and the growing amount of services provided under contract cause challenges for improving accountability mechanisms. Contracting enhances accountability by requiring an analysis of specifications and service standards and monitoring. However, accountability cannot be outsourced, and there might be challenges for how proper accountability can be realized. (Halligan 2007, 467.)

Government contracting for service delivery involves complicated accountability dynamics, because of different actors in networks. There is lot of concern for formal aspects of accountability in contract relationships, emphasizing the specification of contract terms, performance measures and reporting relationships. Romzek et al. (2012) claim more attention for informal accountability of organizational actors within networks. Effective network accountability involves reconciliation of diverse expectations and challenging performance and monitoring activities.

According to Bovens (2007, 110-112) new mechanisms of accountability are diagonal or even horizontal in character and include accountability to administrative forums, to citizens, clients and civil society. Also, more individual forms of accountability have been introduced to supplement hierarchical accountability. Horizontal accountability refers to forms of accountability where the accountee is not hierarchically superior to the accountor. It may alternatively be understood as a form of accountability to third parties. (Schillemans 2011, 389-391)

4. Accountability as answerability

In the final part of the theoretical discussion, accountability is considered as answerability. Accountability is defined both as a procedure and as a result. In the first meaning, accountability is social relationship (a procedure) and thus a synonym for “answerability”. With regard to the definition of accountability as results, transparency represents a means of achieving accountability. (Frølich 2011, 842-843.)

The fundamental idea of accountability has been that of answerability, in both the political and bureaucratic domains, to secure control and provide assurance. Someone is required to be answerable to someone else for the carrying out of
specified tasks. Agents, such as politicians and bureaucrats, must give an account of their actions to specified others, who have the right and capacity to monitor performance and to invoke sanctions and rewards, and to answer to these with an account of how and why decisions were made, discretion exercised and actions taken. (Gregory 2009, 69.)

Accountability refers to answerability to someone for expected performance (Romzek and Ingraham 2000, 241). The idea of accountability is captured by Romzek and Dubnick (1987, 228): “Public Administration accountability involves the means by which public agencies and their workers manage the diverse expectations generated within and outside the organization”. Thus, accountability is viewed as a strategy for managing expectations.

New accountability institutions and mechanisms have been introduced while the older ones remain in operation. These new forms and tools of accountability are, for example, performance audit and reporting, client panels, scorecards and benchmarks, professional evaluations, etc. Horizontal accountability practices cannot provide the accountees with strong sanctioning powers. Many of these forms have an informal character. Negative publicity can be a possible sanction. (Schillemans 2010, 301, 305-306; Schillemans 2011, 391)

Being accountable means taking ownership of performance. Thus, accountability means having the responsibility to uphold a certain level of performance based on a set of expectations outlined by another party. “Accountability to whom?” and “accountability for what?” are the ultimate questions. (Millar and McKevitt 2000, 294; Martin and Frahm 2010, 137-138)

Answerability for performance raises immediate questions for the one held to account. Accountable to whom? For what? And how? The answers to these questions appear to be very complicated. Authority relationships and legitimate performance expectations can derive from supervisors, elected chief executives and legislators, the courts, external auditing agencies, professional associations, clients, and the general public. These multiple sources of authority present challenges to public officials because it is unclear which of the focal points constitute the most legitimate source of authority for a given situation. (Romzek 2000, 22.) The question “to whom” a public manager is accountable is more closely discussed in the empirical part of this article.

5. Accountable to whom: method and data

The concept of accountability might be straightforward, but the current practice in public service is far from it. Therefore empirical evidence is needed. Public administration has to deal with many different and often conflicting expectations, which lead to complex overlapping accountability relationships. Viewing it as a strategy for managing expectations, accountability is more than the actual fact of being held accountable. Thus it is a continuous process of anticipation, identification, definition and responding to pressures which eventually lead to certain actions. (Halligan 2007, 457; Willems and Van Dooren 2011, 507-508)

Our analysis is narrowed to studying the accountable to whom perspective in empirical settings evaluated by Finnish citizens, legislators and local managers. In
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each inquiry the accountees remain the same. Because the basic choice is based on both previous research and the current situation in the Finnish society and government, we find them most relevant.

The empirical material is based on four separate surveys, implemented by the University of Vaasa in 2004, 2008, 2010 and 2011. All these surveys cover several ethical themes. Accountability is one question among the other question groups. Accountability is asked about as a closed question. In each survey of the different periods the question is formulated in pretty much the same way. The respondents of the surveys were asked to whom they think a public servant (note, a broader concept, manager, is used in the text) should be accountable. As well, in the closed questions several alternatives were available for the respondents.

As shown in the following tables, the data collection of the study is different from survey to survey. In Table 1 the evidence is based on the empirical data from a national citizen survey from 2008 (see Salminen and Ikola-Norrbacka 2009). The questionnaire form is 12 pages in length, covering questions about the ethics of public services, good administration and the ethics of the political system. However, in this article, only one question is being used. The survey was sent to 5000 Finnish citizens, aged 25-65. The sample of the citizen survey was chosen to represent Finland in miniature. The careful selection of the respondents raises the validity of the results of the study. Another thing for the validity is the relatively high response rate compared to other international citizen surveys. The response rate rose to 40.4%.

In Table 2 the surveys for the Finnish legislators are based on the questionnaires sent to all members of the Finnish Parliament. In both surveys the samples are 200 persons. The material was gathered by using a 6-page questionnaire. In the survey from 2004 the return percentage was relatively good. Eighty-three complete questionnaires were returned (41.5% of respondents). In 2010 the return percentage was hardly satisfactory. Fifty-one returned the questionnaire form (25.5% of respondents).

Although the sample of legislators (elected by citizens in national elections) mirrors the broader population, the statistical generalizability may be limited. The Finnish representatives represent the aspirations and the values of the people in a qualitative sense. Those who are elected clearly express the sets of values and also the inner contradictions of the people in miniature.

The legislators are not statistically the average of the people. The responses represent the views of the present Finnish Parliament. As far as the position of power between the leading political parties is concerned, the composition of Parliament has been relatively stable. Not until the 2011 parliamentary election did the balance of power change radically. The True Finns, with a different political agenda, became the third biggest political party in Finland. Consequently, the survey remains a mere snapshot in time. The figures in the next three tables are rounded to the nearest whole numbers.

In Table 3 the data is collected from the expert survey from 2011. The 3-page questionnaire form was sent to the managers (appointed office holders) of the 60 biggest cities and municipalities in Finland. The number of inhabitants in the cities and municipalities is 3.7 million (of a total population of 5.4 in Finland). The
response rate rose to 51.6%. Thirty-one local-level municipal managers responded to the questionnaire by e-mail or through telephone interviews.

6. Empirical findings of multiple accountabilities

We assume (cf. Romzek and Dubnick 1987, 230) that the citizen perspective is much connected to the political accountability system that promotes responsiveness to constituents as the central means of managing multiple expectations. More than that, it is a question of responsibility on the societal level. The legislator and manager perspectives are more related to the other ones: the bureaucratic system, where expectations are managed through a hierarchical arrangement based on supervisory relationships; and the legal accountability system that manages agency expectations through a contractual relationship.

First, the setting of measuring accountability is relatively one-dimensional in each questionnaire. In the empirical part we concentrate on the constituencies of accountability which are expected to be the most important actors as topics of public service and management. Gathering opinions, attitudes and expectations from citizens, legislators and local managers, different approaches are, however, guaranteed. Secondly, the basic motives of the respondents for choosing his or her alternative are hard to explain afterwards. Systematic evidence does not exist. The findings are based on %-shares.

6.1. The citizen perspective

Concerning the citizens’ considerations about accountability the results of the survey are presented in Table 1. The question of the survey is To whom should public servants be accountable? For the presentation below, the original scale was reduced from five alternatives to two: either agree (strongly and very strongly agree) or disagree or neutral (not agree at all, slightly agree or somewhat agree). The results are presented in the table as percentage shares.

According to the Citizen survey citizens expect public servants to be accountable to customers and citizens in general. That refers to political accountability. The second important aspect for citizens is bureaucratic accountability. It is noteworthy that citizens see that public servants should also be accountable to business life (market accountability). The alternative “business life” might be a little unclear. However, it refers to the challenges that public-private partnerships cause for the accountabilities of public managers.

As indicated previously, in the eyes of citizens accountability is close to responsibility. Citizens see public servants as having multiple accountability relationships. They are expected to accommodate expectations from several sources and be responsible for their actions. Giving citizens moral reasons to trust is not only a matter of providing them with knowledge. According to Grimmelikhuijsen (2012) the link between transparency and trust in a government organization is determined by a mix of knowledge and feelings. They need to have a sense of realism about the effects of transparency and accountability. Trust in a specific government organization is not only determined individually but is largely shaped in a broader societal context.
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Table 1: Accountability: the views of citizens

<table>
<thead>
<tr>
<th>“To whom should public servants be accountable?”</th>
<th>Agree %</th>
<th>Disagree or neutral %</th>
</tr>
</thead>
<tbody>
<tr>
<td>To citizens (N=1976)</td>
<td>89</td>
<td>11</td>
</tr>
<tr>
<td>To parliament (N=1953)</td>
<td>77</td>
<td>23</td>
</tr>
<tr>
<td>To government (N=1949)</td>
<td>76</td>
<td>24</td>
</tr>
<tr>
<td>To judiciary (N=1956)</td>
<td>87</td>
<td>13</td>
</tr>
<tr>
<td>To own agency (N=1964)</td>
<td>88</td>
<td>12</td>
</tr>
<tr>
<td>To own superior (N=1956)</td>
<td>85</td>
<td>15</td>
</tr>
<tr>
<td>To customers (N=1962)</td>
<td>91</td>
<td>9</td>
</tr>
<tr>
<td>To business life (N=1951)</td>
<td>58</td>
<td>42</td>
</tr>
<tr>
<td>To some other entity (N=113)</td>
<td>(80)</td>
<td>(20)</td>
</tr>
</tbody>
</table>

As far as the alternative “some other entity” is concerned in Table 1, the citizens expressed more than 100 critical comments about the accomplishment of accountability in the Finnish politico-administrative system. More than 50 comments dealt with the shortcomings of accountability: according to citizens “accountability is unclear”; “nobody is responsible”; “responsibilities are being transferred from one place to another”. More than 20 respondents referred to the problem that “nobody is fully responsible for faults”. Particularly malpractices of public health care and performance management were mentioned here. These comments underline that the citizens’ worries should be taken seriously by public-sector managers.

6.2. The legislator perspective

In the next two surveys (Table 2) the legislators were asked to choose the three most important sources of accountability. The questionnaire form covered eight sources for public-servant accountability. In spite of the national election in Finland in 2007 and the changes of the composition of the Parliament, the views of the respondents are quite similar. Analyzing administrative ethics and accountability from the political decision makers’ point of view is less discussed (see more Salminen 2006.)

The question is *Who should Finnish public servants be primarily accountable to?* As shown in Table 2, public administrators should be accountable to the legislator, citizens and to their own agency or institution. The next important accountees were the government of the state and public-sector clientele.

Remarkable was that the Members of Parliament strongly shared the view that a public administrator does not have to be accountable to business life. In the 2004 survey, the alternative “other entity” yielded two replies: “conscience” and “common sense”. Compared to the findings of the Citizen Survey in Table 1, customers as accountees is an option of lower importance than in the views of citizens. One may assume that customer-orientation is a closer everyday issue for citizens than for legislators.
6.3. The local-manager perspective

The fourth inquiry of accountability is focused on views on local-level accountability. As far as local management is concerned, accountability should be a major force for improving performance. There is a demand for public services to become more accountable to the citizen-client (Aucoin and Heintzman 2000; Millar and McKevitt 2000, 285). In the Finnish local government there are challenges to develop performance and accountability in providing public services. According to Vakkuri (2010, 1008-1009) there are three recipes for performance improvements in local government: be more strategic, be more cost-conscious, and be more measurable. For accountability and fiscal transparency, Finnish public organizations are required to provide performance measurement information.

Managers do not necessarily see themselves as accountable to the citizen-client. Millar and McKevitt (2000, 287, 295) suggest that performance indicators can make managers and professional service providers accountable to the public if they measure the manner in which services are received and experienced by citizen-clients. Performance measurement as an instrument for holding professionals and managers to account forms an important part of the accountability process. However, performance measures cannot embrace and satisfy all stakeholders. The current emphasis on performance accountability is based on performance measurement and performance-based contracting. (Martin and Frahm 2010, 137)

As part of the Ethics Barometer, the Finnish city managers were asked to whom the local public servant is accountable. The Finnish local government management system is divided into political and professional areas. As professional manager the municipal manager works under the municipal board, which leads municipal administration and its financial management (Local Finland 2012). The respondents of the inquiry work as professional managers, and six alternatives are available for them, as shown in Table 3. The question is To whom is a local public servant accountable? Set the following stakeholders in order of importance.

<table>
<thead>
<tr>
<th>“Who should Finnish public servants be primarily accountable to?”</th>
<th>2004 %</th>
<th>2010 %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legislator</td>
<td>23</td>
<td>24</td>
</tr>
<tr>
<td>Citizens</td>
<td>23</td>
<td>23</td>
</tr>
<tr>
<td>His/her own agency</td>
<td>21</td>
<td>19</td>
</tr>
<tr>
<td>State government</td>
<td>13</td>
<td>11</td>
</tr>
<tr>
<td>Customers</td>
<td>11</td>
<td>11</td>
</tr>
<tr>
<td>Judicial system</td>
<td>8</td>
<td>12</td>
</tr>
<tr>
<td>Business life</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Other entity</td>
<td>1</td>
<td>0</td>
</tr>
</tbody>
</table>
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Table 3: Local-level accountability: the views of Finnish city managers (N=31)

<table>
<thead>
<tr>
<th>“To whom is a local public servant accountable? Set the following stakeholders in order of importance?”</th>
<th>Rank of the accountees</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inhabitants of municipality</td>
<td>1.</td>
</tr>
<tr>
<td>Own agency</td>
<td>3.</td>
</tr>
<tr>
<td>Municipal delegates (elected representatives)</td>
<td>2.</td>
</tr>
<tr>
<td>Him-/herself</td>
<td>4.</td>
</tr>
<tr>
<td>Business life</td>
<td>5.</td>
</tr>
<tr>
<td>Some other entity</td>
<td>6.</td>
</tr>
</tbody>
</table>

From the city managers’ viewpoint, accountability and responsibility are in some entities targeted directly at the elected representatives of the municipality. In practice, the public servant’s accountability is a broader issue, and the fundamental accountees are primarily the inhabitants of the municipality. In other entities, accountability is defined by formal regulations. Public servants are accountable to elected bodies such as the municipal council or the elected communal executive board. Concerning some other entities, media, other municipalities, partners of service delivery and civic-society organizations were mentioned by the respondents.

7. Discussion

The purpose of the article is to investigate the challenge of multiple accountabilities in Finnish public administration. The basic question of the article was “accountable to whom”. Both theoretical and empirical discussion on accountability is included. In this chapter some further discussion is also aimed at the analysis of the appropriate managerial instruments and tools.

Accountability is one of the core principles in a democratic government. Accountability is primarily a question of responsibility and transparency in a politico-administrative context. We strongly agree with Flinders (2011) that accountability industry with a variety of control mechanisms is not the solution for public-private welfare service production, either.

Accountability is a complex concept. This is explained by the fact that governments are being called to account by many account-holders in different public forums for different aspects of their conduct. A real challenge for creating efficient accountability is that each time the accountability processes can be arranged differently, involve different actors, demand different information, apply different criteria to judge and have different kinds of consequences at their disposal. (See also Willems and Van Dooren 2011, 510)

Although the position of accounters (public servants/managers) was observed from three perspectives (citizen, legislator, local manager), the results point in a parallel direction. Among the multiple accountabilities, the most important source of accountability is citizens (inhabitants), the legislator (parliament or municipal dele-
gates) and their own agency. One finding is that the empirical analysis did not give any strong evidence that accountability relations in the Finnish government are changing into completely new directions (market accountability). In each survey e.g. “the business life” does not exist among the most important accountees.

However, the nature of accountability varies from survey to survey. In the eyes of citizens, accountability is about responsibility to society. Legislators’ considerations reflect accountability as answerability from the viewpoint of legislative power. From the executive perspective local managers emphasize controlling aspects of accountability.

Accountability is divided into vertical (“old”) and horizontal (“new”) accountability. The estimations of citizens, legislators and local managers revealed that multiple accountability relationships exist in parallel vertical and horizontal forms. The analysis resulted in a limited number of accountability, which we find most relevant. Three types of accountability were identified: political, bureaucratic and legal. As shown in Table 4, two of them are horizontal in nature and the last one is both horizontal and vertical.

Accountability mechanisms have distinct functions as well. Many want to hold public authorities accountable for a variety of well-established rules and procedures to prevent unfairness or abuse of power. Citizens want to have the final say because the ultimate authority and ownership of the state rests with the citizens. It is not enough that public authorities act fairly and legally, citizens should be able to control and elect the public authorities in a meaningful way. Public authorities hold accountability for their results. These different kinds of expectations may conflict with each other. The new tools of accountability have a strong emphasis on the performance function of accountability. These tools are intended to monitor how governments perform, not how democratically, fairly and legally they act. (Willems and Van Dooren 2011, 511-512; 524)

Although the empirical analysis does not give direct evidence of accountability mechanisms, three different things are crucial in our judgment concerning the relevance of tools and instruments. First, the tools represent participative governance, hierarchical public administration and new contractualism in the Finnish public sector. Secondly, they vary from old to new forms of accountability, and as referred to in the previous discussion (cf. Schillemans 2010 and 2011), the tools are different in different contexts. And, thirdly, they are parallel and contemporaneous. The appropriate tools are presented in Table 4.
The functions of the tools differ from each other. In political accountability e.g. client panels represent “new culture” in Finnish public administration. In developing services current experiments are to empower citizens to participate. Taking into account citizens’ ideas is the challenge for decision makers. Client panels are carried out to give a voice to different citizen groups, such as elderly people, immigrants and the disabled.

Bureaucratic accountability covers performance-based contracting and performance indicators, auditors and hierarchical command. Public managers’ responsibility of performance is based on targets and results, which are to be assessed. The accountability relationship lies between a public manager and his/her superior. Also an external body can make performance audits in public offices. In different branches of Finnish administration, expert bodies implement evaluations and contribute in supporting the quality assurance systems and management capacities of organizations.

Legal accountability can be realized in different ways. Supposing that legal rules and regulations are obeyed, accountability is fulfilled. The growing area is in public-service production (particularly in health care) where public and private partners are entering into contracts. A big amount of health services is provided by private healthcare organizations. Because of changing contexts and relationships of contracting parties, responsibility and accountability need to be reconsidered continuously.
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