

**A DESCRIPTIVE MODEL OF GOVERNMENT OF CANADA-FIRST NATIONS'
ACCOUNTABILITY**

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ABSTRACT

In an effort to promote First Nations' self determination responsibility for the provision of some government services has be delegated to First Nations Bands from the federal Government of Canada. Funding for these services has been transferred to the various Bands through a formal agreement between the two parties thereby establishing a formal accountability relationship. The paper is concerned with building a descriptive model of this relationship. By unpacking and reconstructing the components of the accountability relationship we identify incompatibilities between notions of the partnership espoused by both parties (and others) and the elements of the accountability relationship. In doing so, we develop an expanded accountability model that offers insights we argue will be useful in promoting a more functional and equitable First Nations/Government of Canada partnership.

INTRODUCTION AND BACKGROUND

In a previous paper we argued that the nature of the accountability relationship that developed between Canada's First Nations' bands and the Canadian federal government from the devolution of program delivery as hierarchical and dominating. This contradicts the notions of First Nations' self-determination and self-government that both parties claim to be promoting.

The motivation of this paper is to develop a descriptive model to penetrate further into this accountability relationship in order to draw attention to areas of potential conflict between the intention of the accountability arrangement and its form in practice. To do so we unpack the accountability relationship and examine the constituent parts with which it constructed.

First Nations are aboriginal Canadians identified as having certain rights as established in the *Indian Act* (Government of Canada, 2009). A First Nations Band is a group of First Nations individuals that have formed a collective and often reside on a reserve (a tract or tracts of land set aside for their use). These groups constitute nations with the right to control their own local governments (Royal Commission on Aboriginal Peoples, 1996). As of 2002 there were 608 bands recognized in Canada (Warry, 2007). Each band is governed by a chief and council elected by the band members.

Many First Nations bands have been seeking increased independence from the Canadian Federal Government. One way these bands have attempted to reclaim their self-determination is by taking on the delivery of certain social programs traditionally delivered by federal government employees (a process usually called program devolution). Examples include education, welfare programs, and public housing. The devolution of responsibility for the delivery of these programs from the federal government to a First Nations band is accompanied by funding. An agreement is struck between the band and a department of the federal government where responsibility of the program was traditionally held. These agreements are formal contacts signed by an official with the federal government department and the elected council of the First Nations band. This arrangement establishes an accountability relationship for program devolution. It is this accountability relationship that is under examination here.

The accountability relationship between each band and the federal government is one of a number of accountability relationships in which a band is engaged. Figure 1 is an adapted depiction of the accountability relationship structure of a band (Graham, 1999).

TAKE IN FIGURE 1

At the centre is the elected chief and band council. This is the local government for the band. They are elected and held accountable by the citizenry of the band. The affairs of the band are managed through a band office, comprised (usually) of a band manager and support staff who are guided by and accountable to the chief and council. A band may also engage in partnerships

with other First Nations organizations (such as a tribal council), expressed in this figure as a lateral accountability relationship. Finally, there is the relationship between the band government and other governments (provincial and federal). It is illustrated as a lateral accountability relationship reflecting the view that these are government-to-government relationships.

Yet accountability is a “complex construction comprising several meanings and understandings...”(Shepherd, 2007, p. 45). Difficulties with the Government of Canada-First Nations band accountability relationship have been experienced. The reporting requirements placed upon First Nations by federal government departments are onerous and often not relevant to the bands (Office of the Auditor General, 2002), there is a lack of accommodation for First Nations’ traditions (Canada-Aboriginal Peoples Roundtable, 2005) and the relationship between the two has been described as paternalistic (Royal Commission on Aboriginal Peoples, 1996).

In 1996, the Office of the Auditor General (OAG) conducted a study, “Accountability Practices from the Perspectives of First Nations.” The objectives of this study were to explore the accountability relationship with the government from views of selected First Nations. The report indicated that the government and First Nations generally no longer understood each other’s needs making the current construct of accountability “unworkable because little legitimacy is attached to it” (Shepherd, 2006, p. 146). Shepherd further points out that one of the key conclusions was that most First Nation participants saw themselves as responsible to their membership for results and to the federal government for process. While participants recognized the need for the government to implement some systems and procedures to facilitate programs delivery, a less onerous process and more of a focus on results was stressed (Ibid). One study on accountability in the aboriginal context notes “since the mid-1980s, the federal government, in particular the Auditor General, has become increasingly cognizant of the disparity between what might be meaningful accountability processes for First Nations and what the government presently expects” (Cosco, 2005, p. 153).

The Assembly of First Nations (AFN), a nation-wide organization representing the collective interests of First Nations groups and individuals, has developed a First Nation Accountability agenda, asserting that an important step forward in recognizing inherent Aboriginal and Treaty rights and implementing First Nation governments involves “changing the accountability relationship between the Government of Canada, First Nations governments and organizations, and the citizens they all represent,” (Assembly of First Nations, 2006). In an attempt to do this, the AFN has undertaken an Accountability for Results initiative to improve the accountability process for First Nations organizations. Through this initiative, the AFN has reached an agreed objective with the Government of Canada to improve the accountability of all governments through the development of shared principles that pertain to both the accountability relationship and to how it is implemented. With regard to the accountability relationship, both parties recognize that:

1. The primary accountability of any government is to its citizens;
2. For policies, programs & services to First Nations, the primary objective is to improve results for First Nations citizens;
3. Accountability is shared between Government of Canada and FN governments; and,

4. Accountability is mutual between Government of Canada and FN governments.
5. For both the AFN and the Government of Canada, “there is a shared vision of adopting and adapting the principles for accountability of the Auditor General of Canada,” as part of a collaborative process to establish “a new model of accountability for results that supports the aspirations of communities while assuring everyone of the effective management of resources” (ibid, pgs. 1-2).

The AFN Accountability for Results position paper identifies an imbalance in the accountability relationship between First Nations and Government of Canada. Indeed, it claims that historically there has been no accountability of the Government of Canada to First Nations. The report interprets accountability as a relationship with two sides of equal importance.

THE ACCOUNTABILITY RELATIONSHIP

Accountability has been defined as “an obligation to present an account of and answer for the execution of responsibilities to those who are entrusted those responsibilities” (Gray and Jenkins, 1993, p. 55). Embedded in the accountability relationship is the assumption that one party has certain rights to hold another party accountable (Laughlin, 1996).

Drawing inspiration from Laughlin’s skeletal model of accountability relationships the construct of an accountability relationship can be unpacked (Laughlin, 1990; 1996). We do so by identifying the *elements* of an accountability relationship. We’ve identified these elements as: orientation, context, transfer, demand and supply of information, response, ease of exit, and accountability habitus. The characteristic of these elements define the nature of the accountability relationship. A brief discussion of each follows.

Orientation refers to the nature of power in the relationship. Two broad classifications are hierarchical and lateral. The orientation of the relationship will be defined by the balance of power. Where power between the two parties is asymmetrical within the relationship, the orientation is hierarchical and assumes the form of a principal-agent arrangement. Where power is shared, the relationship can be said to have a lateral orientation or a joint undertaking between equal partners. Power emanates from the ownership of resources, responsibility or both. In a principal-agent arrangement the owner of resources or the owner of responsibility (meaning one who is ultimately accountable for the discharge of those responsibilities) transfers resources or delegates responsibility to the agent. The relationship can be viewed as a contract where one party transfers resources and/or responsibilities to another and in return expects an account of how those resources were used or those responsibilities discharged (Laughlin, 1990; Broadbent et al., 1996). The principal has unquestioned rights, usually resulting from the transfer of resources, to demand reasons for conduct from the agent (Chew and Greer, 1997; Laughlin, 1990, 1996).

In a lateral accountability relationship, resources are pooled and responsibility is shared, such as might be the case where two organizations embark in a joint venture. Responsibility may be parsed out between parties and an accountability relationship is established from this.

We use the term context to refer to the formality of the arrangement. Specifically we identify two accountability contexts: contractual and communal. A contractual context will define the terms of relationship in a formal and rigid manner leaving less freedoms for one (or both) parties (Laughlin, 1996). A communal accountability context is less formal and less structured (Laughlin, 1990).

The information demanded by one party from the other will reflect the level of freedom of those to whom responsibility and/or resources have been transferred. Two broad classifications of information used here: procedural and consequential (Cutt and Murray, 2000). Procedural, as the name suggests, reports on the processes and procedures followed. Thus the specification of *how* responsibilities are to be discharged and resources are to be used acts as a constraint on the recipient. The demand for information regarding compliance to established procedures is an effort to control the actions of one party by the other. Consequential information, on the other hand, relates to the achievement of objectives. With an emphasis on performance reporting rather than compliance to procedures there is an opportunity for the recipient to exercise flexibility. Also relevant here is the means by which reporting requirements are established. For example, are reporting requirements mutually agreed upon or dictated from one party to another? Similarly, do reporting requirements serve either parties or just one party in the relationship? It follows that the demand for information prompts a flow of information back to the party to whom the account is given. This is the supply of information.

The final exchange in the accountability process is response. Response involves the evaluation of information received from the party to whom responsibilities have been delegated and/or resources transferred. A variable in this process is the severity of corrective mechanisms at the disposal of each party where compliance to established procedures has not occurred or where performance expectations have not been met. We identify two levels: influence and intervention.

We consider two more elements of an accountability relationship: ease of exit and habitus. Ease of exit refers to the ability of each party to end the accountability arrangement. As such, we consider the consequences that would each party would suffer. Are they similar or would one party be damaged more than the other? If so, power again becomes a factor.

Sinclair (1995) identifies five forms of accountability in her study of public sector executives: political, public, managerial, professional, and personal. Political accountability involves vesting responsibility in the public servant who exercises authority on behalf of elected representatives. These representatives are held directly accountable to the public. Described as “more informal”, public accountability involves a direct form of accountability to the public (rather than through elected representatives) (Sinclair, 1995, p. 225). Managerial accountability involves the call to account of subordinates by superiors within a hierarchy and focuses on inputs and outcomes. Professional accountability comes into play by virtue of one’s sense of duty as a member of a professional group. Finally, personal accountability involves the adherence to internalized morals and values. This form is described as particularly powerful and binding because it is enforced by oneself rather than external controls. This study found that accountability is multiple and fragmented rather than clearly defined, demanded and delivered.

The multiplicity of forms of accountability draws our attention to the parties in the relationship: the individual or group who is being held to account or holding the other party to account. Sinclair observes, “Accountability is not independent of the person occupying the position of responsibility, nor of the context” (1995, p. 233).

Goddard (2005) complements Sinclair’s study of perceptions of accountability by organizational actors by employing Bourdieu’s concept of habitus (1990). Giddens argues that there is a duality between social structures, the rules and resources which guide, bound, enable and influence human behaviour and action which is guided and influenced by social structures, but in turn influences those same structures (1984). Straddled between notions of objectivism and subjectivism, habitus is “the active presence of the whole past of which it is the product” (Bourdieu, 1990, p. 56) and is a more personal conceptualization of cognitive structures or predispositions of an individual or group “created and reformulated through the interaction of objective conditions and personal history” (Goddard, 2005, p. 199). Goddard labels the set of predispositions resulting in organizational practices that incorporate shared meanings of accountability as “accountability habitus” (p. 199) and argues that this habitus can be ascribed at both the individual and group level.

Shared meanings of accountability at a group level lead to culturally distinct frameworks of accountability because although notions of accountability may be universal (Tetlock 1983), agency (human action) occurs within particular social worlds (Willmott, 1996). Put another way, accountability is constructed (Sinclair, 1995) and is exercised through the social psychological link between the individual and the social systems to which they belong (Tetlock et al., 1989). Importantly, shared meanings, rules, or predispositions are historical in nature. This means that past action influences structure – this structure then shapes future activity (see Giddens, 1984). In this way, shared meanings, rules and predispositions are perpetuated. A shared accountability habitus between parties affects the accountability relationship because shared meanings and expectations already exist between the two. An accountability relationship that binds together groups or individuals with different historical views and expectations of accountability (i.e. parties with different cultural backgrounds) can add to the complexity of the accountability relationship as meanings and values may not be the same.

Presented here is a summary table of the elements of an accountability relationship:

ELEMENTS OF ACCOUNTABILITY

Element	Type	Characteristic
Orientation	Hierarchical	Asymmetrical Power
	Lateral	Partnership
Context	Contractual	Formal, defined
	Communal	Informal
Transfer	One-way	Assignment
	Two-way	Allocation
Demand/Supply of Information	One-way	Procedural
	Two-way	Consequential
Response	Influence	Negotiation
	Intervention	Corrective action
Ease of Exit	Easy	Power
	Difficult	Power
Habitus	Common	Understanding
	Distinct	Source of tension

We use this framework to garner insights into an accountability relationship. In this paper we examine each element in the Government of Canada-First Nations Band accountability relationship in order to:

- 1) assess to degree to which it is a partnership (i.e. government-to-government)
- 2) look for contradictions amongst the elements of accountability that could lead to tensions; and
- 3) draw the attention of those currently working to rebuild or reconstitute the accountability relationship to the implications associated with each element.

ANALYSIS

We begin our analysis of the accountability relationship between First Nations bands and the Canadian federal government by tracing the accountability process using Laughlin's model of accountability relationships (Laughlin, 1990). Employing this model we identify the first exchange in the process as the transfer of resources from a federal government department to a First Nations band to fund the delivery of a program (such as education). Since the federal government has assumed responsibility for the delivery of these programs to First Nations people, the funding is accompanied by a delegation of that responsibility. The federal government, through its departments, transfers resources and delegates responsibility to a First Nation band using formal contracts (funding agreements). These contracts often specify onerous

and precise reporting requirements (see Office of the Auditor General, 2002). These reporting requirements represent the demand for information. The one-sided nature of this exchange is exemplified in the observation by the 2002 Report of The Auditor General that reporting requirements are dictated to First Nations Bands rather than developed through consultation (Office of the Auditor General, 2002).

The final exchange in Laughlin's model is the supply of information. This exchange represents the provision of the reports specified in the funding agreements from First Nations bands to the various funding departments. This exchange appears to be one-way: from the First Nations band to the federal government department supplying the funds.

We include an additional exchange between parties, the response. This is a feedback mechanism from the federal government to the First Nations band. Where expectations and reporting requirements have been met, funding agreements remain in effect or are renewed. Where expectations and reporting requirements are not met, however, an intervention mechanism (called remedial management) or the withholding of funds is at the disposal of the federal government. There are three levels of remedial management that range from employees of a department working with the band to address shortcomings to the appointment of a third party manager to take control of the band's affairs. There is no evidence of an intervention mechanism available to First Nations bands and, as has been mentioned, government accountability to them has historically been ineffective.

We now consider the elements of accountability and undertake the construction of a descriptive model of accountability.

Orientation

For our analysis we identify two forms of orientation: lateral and hierarchical. The primary distinction can be made by considering the balance of power. And power is typically held by whoever controls the resources. Other characteristics of the accountability relationship can also be examined to determine the orientation. For example, the degree to which expectations are negotiated rather than dictated will reflect the orientation of the relationship and the related characterization of its participants (i.e. principal and agent or partners).

We note the control over resources, the introduction of reporting requirements without consultation with First Nations, the one-way flow of the supply of information and the one-sided punitive component of the agreements. We also note the delegation of responsibility to First Nations but that departments are still held to account by the government of the day and Canadian citizens through Parliament (Department of Indian Affairs, 2006a; Health Canada, 2004). As one departmental official notes about the devolution of education, First Nations bands effectively become agents of the federal government (Department of Indian Affairs and Northern Development, 2006b).

We orient the relationship, as have others (see for example, Shepherd, 2006), as hierarchical. We also note that since First Nations Bands appear to have little or no input regarding the reporting requirements imposed upon them (Office of the Auditor General, 2002) or on the

selection of third party managers in the event of an intervention (Office of the Auditor General, 2006; Warry, 2007) along with the one-sided nature of sanctions (remedial management and withholding of funds) we can characterize the participants in this relationship as that of a principal (the federal government) and agent (the First Nations band).

An implication of this orientation that is relevant to this study is the argument that a hierarchical accountability relationship may promote a “childlike” dependence at the expense of autonomy and responsibility (Roberts, 1991, p. 356). Roberts (1991) argues that a hierarchical relationship leads to an individualizing form of accountability as the individual views themselves in terms defined by the accountability regime (i.e. accounting information) and draws a comparison between themselves and other individuals expressed in terms dictated by the superior. Established measures of how one will be seen by others, as expressed through accountability mechanisms, affects the way one sees him or herself in relation to how others are seen. Accounting and accountability information is internalized by the individual (or in this case a group) who views his or her sense of self in those terms and in relation to other individuals. Hierarchical accountability contexts create an environment in which “we are anxiously preoccupied with securing self in relation to...objective standards” and the mechanisms of accountability, such as accounting information, become the “lens through which we judge ourselves, and compare ourselves to others” (p. 362). This view contradicts notions of a government-to-government relationship and historical aboriginal views that emphasize the collective rather than the individual (see Royal Commission on Aboriginal Peoples, 1996). Laughlin also notes that in a principal-agent accountability relationship, the role of measures becomes “significant and potentially highly influential on the actions and activities of the agent” (Laughlin, 1996, p. 228).

Context

With regards to context and structure, the accountability relationship is primarily defined in the funding agreements between the two parties. Thus, the accountability relationship is contractual. An implication of a contractual context is less freedom for the agent where activities and expectations are tightly defined.

Transfer

The transfer is first exchange between parties of the relationship, the transfer of resources and statement of expectations. Our analysis positions the federal government as the principal in a principal-agent relationship. The right to dictate expectations may be generally unquestioned by the transferor and perhaps by the general citizenry because of the presumed entitlements associated with resource ownership. But this element of the accountability relationship brings our attention to three fundamental questions to address. The first is: who owns the resources in question? The answer to this question might be found in an historical study examining oral and written treaties many of which were struck around the time of the settlement of Europeans in Canada. This is beyond the scope of our paper, but given the power associated with control over resources, resource ownership may be the most fundamental building block of this accountability relationship. If there is disagreement here, the effects will be felt throughout the elements of the accountability relationship.

The second (and related) question is: is there agreement that resources can be owned? This question challenges us to examine the underlying principals of accountability. And acknowledge that not all cultures share the notion of resource ownership by individuals (see, for example, Greer and Patel, 2000).

The third question to address involves the ownership of responsibility. For example, which party owns the responsibility to provide education to First Nations peoples on reserves? The Government of Canada may have agreed to its provision through treaties (and the *Indian Act*), but does this represent ownership? Or does ownership remain with First Nations who have *delegated* the responsibility to the federal government? Again, answering this question lies beyond the scope of this paper. Nevertheless, we suggest that the answer has enormous implications for the balance of power that underlies the accountability relationship.

Demand and Supply of Information

The second and third exchange involves the demand and supply of information between the parties. This information represents the mechanism by which one party demands reasons for conduct and by which the other is held to account. It is also a process from which influence and control over future actions is exercised (see, for example, Hoskin, 1996).

An examination of this element draws our attention to the significance of the type of the information used in this process. Laughlin argues the content of information will reflect the “base of accountability” (1990, p. 96). Five bases are identified drawn from Stewart’s (1984) ladder of accountability for public sector organizations: probity and legality, process, performance, programme, and policy.

The probity and legality base is a form of accountability put in place to ensure that funds are used properly and for the purpose authorized. It is concerned with the “avoidance of malfeasance” (Stewart, 1984, p. 16). Process accountability involves an assessment of the processes and procedures used by the agent to determine their appropriateness. Performance as a base of accountability addresses efficiency, and like programme accountability, is assessed by relating financial inputs to achieved outputs or outcomes. The former, however, can be seen to relate to the effectiveness and efficiency of the administration of duties undertaken in order to deliver public services (or programmes). The latter appears to address the effectiveness of the programmes themselves at achieving stated objectives. Finally, at the policy level, the government is held accountable to the electorate for the choices it has made in terms of the policies it has developed and followed, and those it has chosen not to pursue. Thus the type of information demanded and supplied reflects how one party is to be held to account.

In an earlier study we observed that the majority of reports are of a compliance rather than performance nature. This type of accountability treats the bands as an arm or a sub-department of the Canadian federal government rather than as governments of their own where one might expect to see a greater emphasis on programme and policy accountability and reports that reflect the needs of the organization and the community it serves. The lack of performance

reporting was also noted by the Auditor General study on First Nations reporting as was the lack of consultation with First Nations during the development and introduction of the reporting requirements (Office of the Auditor General, 2002).

Response

In modeling the accountability relationship between the federal government and First Nations bands we recognize another exchange, the final exchange in the accountability process. The exchange involves the action or inaction of the principal that results from the receipt and analysis of the information provided by the agent. It is in this exchange that sanctions, such as withholding funds or the appointment of a third-party manager, are meted out. Alternatively, for those bands whose reports indicate compliance with the funding agreement and with targets such as debt to revenue ratio, no formal action is taken. This inaction, however, still represents an exchange in the form of implicit approval for the continuance of the relationship in its current form (including the provision of funding).

The direction of the response process in this element is important. A unidirectional process suggests an imbalance of power. We also consider the severity of the intervention with regards to its impact on the well-being of a party. For example, the dissolution of a joint venture partnership due to non-compliance may have financial implications large enough to affect the future of one (or both) participating organizations. Alternatively, the impact may be minimal. Again, power is embedded in this element especially where there are differing degrees of vulnerability. Related to this is the next element, ease of exit.

Ease of Exit

To what extent is the accountability relationship voluntary? This question leads to an examination of the ease of exit of each participant. The ease of exit for the federal government is influenced by legislation, public opinion, and political will among other factors. The ease of exit will vary amongst First Nations bands. For many bands, the federal funding provided through funding agreements constitutes a significant portion of all funding the band receives. When this is the case the barriers to exit are high. This also speaks to vulnerability which in turn causes us to consider the distribution of power.

Habitus

The way in which we define accountability is a function of the “ideologies, motifs, and language” we use (Sinclair, 1995, p. 221). This is consistent with the view that there is an ideological nature underlying all accountability relationships (Laughlin, 1990) and that there is a cultural aspect of accountability (Graham, 1999; Alfred, 1999). The relationship depicted here describes an accountability relationship that links parties with different historical backgrounds. To acknowledge this and thereby draw attention to the tensions that may emerge, we position each party in the relationship within an accountability habitus. The accountability habitus in this analysis reflects the underlying institutions that form the structural base upon which notions and beliefs of accountability are built.

The accountability habitus of the federal government and First Nations are not mutually exclusive “fields” since there appears to be some commonality with regards to accountability practices and values (Assembly of First Nations, 2006). Nevertheless, cultural differences between First Nations and the Government of Canada (Royal Commission on Aboriginal Peoples, 1996), particularly with regards to the accountability relationship (Canada-Aboriginal Peoples Roundtable, 2005) add a new dimension (and potential source of tension) to Laughlin’s original model.

Using the broad interpretation of institutions as the “more enduring features of social life” (Giddens, 1984, p. 24), we postulate that the accountability model employed by the Government of Canada is ethnocentric in that it is embedded with underlying principles and institutionalized practices that prevail in mainstream Canadian society. An example of this occurring is reflected in an accountability structure that incorporates a principal-agent type of relationship where those that control and purport to own resources are designated as principals and their right to place demands upon those to whom the resources are transferred is unquestioned. This view of accountability is built upon the taken-for-granted belief that resources, such as land or forests, can actually be owned. This Western view of resource ownership is not a concept that is universally shared. Land, for example, is not viewed in some cultures as a resource that can be owned by an individual. Rather, it is held collectively (Greer and Patel, 2000; Royal Commission on Aboriginal Peoples, 1996). Similarly, responsibility for the well-being of earth and nature is shared. People, therefore, are compelled to make up for any harm done to nature whether they, as individuals, caused that harm or not (Gallhofer et al., 2000). Both these examples eschew not only land ownership in the Western sense, but also the Western model of principal-agent-based accountability. The accountability model employed by the Canadian government is a Western, ethnocentric, socially constructed mechanism, which two significant (with respect to this study) values are supported. The first is that certain individuals can exercise control over others based on the ownership of resources. The second, of course, is that resources are owned individually. Both of these values are in conflict with the collectivist values found in Indigenous cultures.

There are increasing demands to incorporate First Nations’ traditional values and culture into accountability and governance systems (Cosco, 2005). While the Canadian Institute of Chartered Accountants and the Assembly of First Nations have made attempts to educate and train Aboriginal peoples in the areas of finance and management, and have developed reporting standards for First Nations, Cosco asserts that their approaches and initiatives still rely too much on financial accounts and therefore the values, policies and systems of the federal government: “They do not address the process of accountability that First Nation ideology engenders” (Ibid, p. 155).

Culture has been identified as a carrier of institutions (Scott, 1995). Where there are culture-based conflicts, there may be underlying conflicts at an institutional level. An example of this conflict can be found in the context of the current accountability structure, which has been characterized here as hierarchical. It has been argued that hierarchical accountability results in (or at least promotes) individualization. Yet, evidence collected by the Royal Commission on Aboriginal Peoples regarding Aboriginal cultures in Canada refers repeatedly to a collective or communal rather individualized society. Thus, accountability, as practiced between the

Canadian federal government and First Nations bands, undermines the First Nations historical, institutionalized value of collectivity and perception of accountability.

Accountability habitus matters. It can be a source of understanding where the underlying principles of accountability are shared. Alternatively, it can be a source of tension, disenfranchisement and misunderstanding where each party brings to the relationship a distinct historical view of what accountability means and how it is to be practiced

DESCRIPTIVE MODEL

From our examination of the elements of accountability we have constructed a descriptive model of the accountability relationship between the Government of Canada and First Nations bands (see figure 2).

TAKE IN FIGURE 2

Following the mechanics of accountability accompanying the devolution of programs, we begin our description of the model with the transfer element. This is depicted as a unidirectional arrow from the Government of Canada (through a department) to the First Nations band (arrow “A”). This is accompanied by the demand for information. This, too, is depicted by a unidirectional arrow reflecting the evidence that reporting requirements are dictated to the bands (arrow “B”). The supply of information is unidirectional from the band to the Government of Canada (arrow “C”). This connotes the one-sided nature of accountability. To be more specific, it represents the relationship of accountability *of* the band *to* the Canadian government. In doing so it represents the view that historically the Government of Canada has not been accountable to First Nations, a significant factor. Finally we depict the element of response as an exchange. Again this is a unidirectional exchange (arrow “D”).

Moving beyond the exchange mechanics we encompass the accountability relationship model in a confined box representing the context and ease of exit. In order to acknowledge the cross-cultural aspect of the relationship we position each participant within an accountability habitus. We do so to recognize that each party constructs and defines notions of accountability by drawing upon norms, values and beliefs that prevail within their social world. This model reflects the different social worlds represented in the relationship. Finally, we reorient Laughlin’s original model to reflect the hierarchical nature of the accountability relationship.

The usefulness of our descriptive model is two-fold. First, it provides an overall snapshot of the accountability relationship. Within that snapshot is a mapping of all of the constituent elements with which it is built. This encourages both an overall conception of the relationship and scrutiny of each element to ensure that each part of the accountability relationship reflects the overall intentions of the arrangement and that inter-element conflict is not present. Secondly, it can be compared against similar empirically-based descriptive models of accountability relationships built using the elements identified here.

SUMMARY

Difficulties in the accountability relationship between departments of the Government of Canada and First Nations bands have been identified by First Nations groups and the Auditor General of Canada. This paper presents a descriptive model of the accountability relationship that has developed as a result of program devolution. By identifying the elements of the accountability relationship we draw attention to issues arising from each component of accountability. This approach and the descriptive model we have constructed, we argue, provide practitioners with an accountability map of the current relationship and a useful tool for addressing its shortcomings. It also draws attention to the details of each element of accountability and their implications.

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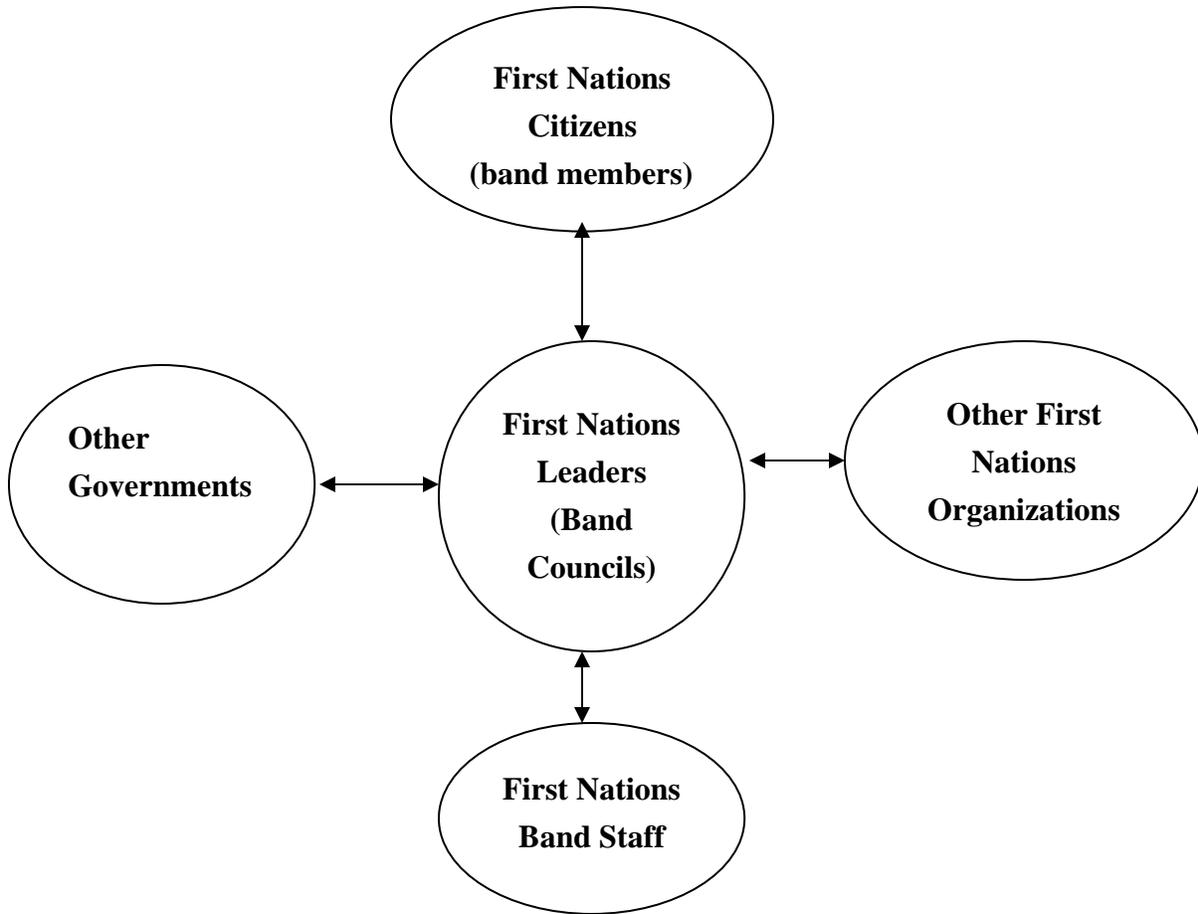
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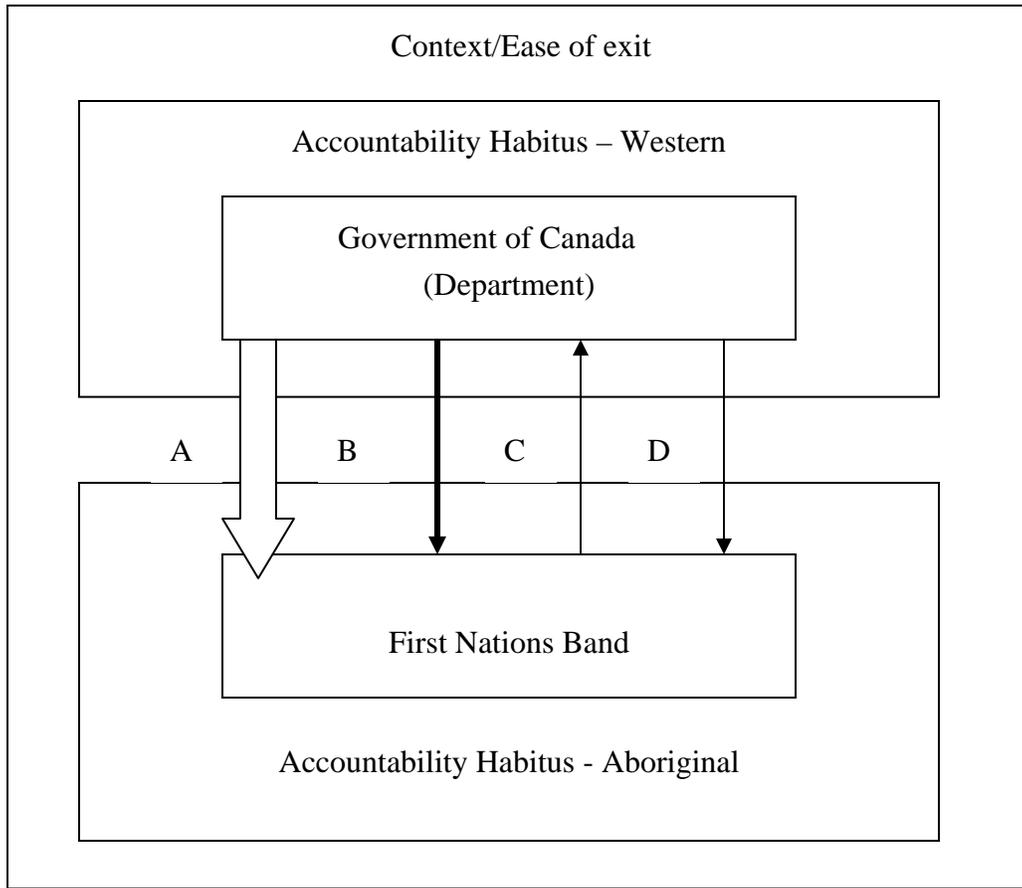
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FIGURE 1
First Nations Accountability



Adapted from Graham, J (1999), Policy Brief No. 4 – May 1999: Building Trust: Capturing the promise of accounting in an aboriginal context, Institute on Governance.

FIGURE 2
A Descriptive Model of the Government of Canada - First Nations Accountability Relationship



Arrow Key:

A = Transfer

B = Demand for Information

C = Supply of Information

D = Response