ACCOUNTABILITY
AND INSTITUTIONS:

The Path of Parliamentary Accountability

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ABSTRACT

Purpose

The purpose of this paper is to explore the contention that the scope and meaning of accountability has changed. In effect the contention is that accountability is being redefined to exclude the requirement for external scrutiny.

Design / methodology/ approach

An analytical framework based on the work of Bovens (2005), Sinclair (1995) and Grey and Jenkins (1993) is developed to analyse and code the ways that the term accountability is used in the reports produced by the Australian Commonwealth Parliament's Joint Committee of Public Accounts and Audit (JCPAA) under the last four parliaments (1999 to 2009).

Findings

From the analysis of the reports we find that many of the ways that the term accountability has been used effectively exclude external scrutiny. In addition public accountability is often being conflated with accountability to the parliament without requiring direct accountability to the public. In conclusion it appears that Mulgan's (2000) contention that notions of accountability are being weakened has some validity.

Originality / Value

This paper illustrates the notions of accountability are being weakened.

Keywords: Accountability, Public Accounts Committee, New Public Management,

Paper type: Research Paper

INTRODUCTION

The meaning of terms, concepts and words are not absolute but change over time, in response to how those terms are utilised and how they reflect institutions or networks of practice. While the term accountability is both established and reified in the accounting literature, particularly the work focused on public sector accounting (Lapsley, 1988) and the studies of the implementation of New Public Management (NPM) reform, in practice it continues to be contested and constructed.

Mulgan (2000, p. 555) claimed that the scope and meaning of accountability in the public sector has been extended beyond the core concept of 'being called to account for one's actions' but that this is in danger of weakening the importance of external scrutiny. Mulgan suggested that beyond the external focus implied by being called to account the term accountability has been applied to internal aspects of official behaviour, to institutions that control official behaviour through calling officials to account, through means of making officials responsive to public wishes (other than calling them to account) and to democratic dialogue between citizens (where no one is called to account).

While we acknowledge that the concept of accountability extends beyond just formal accounts to embrace concepts of how individuals give account of and for their daily lives and, in doing so, produce and reproduce their individual and collective identities (Arrington and Francis, 1993; Munro and Mouritsen, 1996) we would argue that Mulgan's (2000) contention that the term accountability has been weakened through a combination of overuse and reduction of processes of external scrutiny is an interesting and challenging idea worthy of further study. In this paper we attempt to explore how the term accountability is reflected in one of the bodies which is expected to exercise external oversight and scrutiny – the Joint Committee of Public Accounts and Audit (JCPAA) of the Australian Commonwealth parliament.

In this context we focus on a key institution of parliamentary accountability within the Westminster style parliamentary system, the public accounts committee (PAC) which is regarded as being central to the concept and practice of accountability within the public sector (McGee, 2002).

PUBLIC SECTOR REFORM AND ACCOUNTABILITY

Although the idea of accountability remains important to accounting literature it is a multi-faceted term. Roberts (1991, 1996) shows that accountability is a contradictory and indeed contrary concept, Sinclair (1995, p. 231) describes accountability as chameleon-like, multiple, fragmented and subject to continual reconstruction while Messner (2009, p. 918) suggests that accounting can become a 'problematic practice' with potential ethical issues and the possibility of 'ethical violence'. While authors have explored the processes and practices of accountability a-contextually we would argue that all aspects of accountability are inevitably constructed within and are reflective of institutions.

Recently both Roberts (2009) and Messner (2009) have raised the possibility that accountability in not always a good thing. Roberts (2009, p. 958) suggested that accountability promises an impossible fantasy of complete and reliable transparency which can give confidence and certainty. However, Messner (2009, p. 918) notes that on the journey to this point of complete and reliable transparency the demands for accountability may pass a limit where the accountable self is forced to account for something which is difficult or impossible to justify, resulting in a process of ethical violence. Gregory (1995) also touched on this idea of the limits of accountability in the context of contemporary public sector management and NPM reform. He argued that the managerialist public administration model associated with notions of control requires a level of certainty and measurability which is not present in the public sector and may end up doing more damage than good. Maor (1999) highlighted the ethical issue by pointing out that the assignment of direct responsibility for public service provision to appointed managers within the public service (a hallmark of NPM type reform) which was intended to depoliticise the public service had the effect of politicising the public service even more as politicians increasingly intervened in the hiring and firing of managers in order to retain control over policy implementation.

Day and Klein (1987, p.6) distinguish between two fundamentally different notions of accountability – one of which they link to the development of democracy in cities such as Athens. In effect the requirement that officials account for their actions to the public is what differentiated a democracy from tyranny and despotism and external scrutiny is core

to democratic accountability. According to Day and Klein (1987, p. 7) the second notion of accountability was associated with stewardship and estate management which resulted in the modern practices of financial accountability, managerial accountability and audit. In and of itself this managerial model of accountability does not require external scrutiny, although it might be a desirable component. From this perspective Gregory's (1995) criticism of contemporary public management reflects a concern that processes of managerial and financial accountability may supersede aspects of political accountability. It is this theme that managerial accountability has undermined the process of political accountability which can be found in the work of Funnell (2001), and in Grey and Jenkins (1993).

In this paper we seek to explore Mulgan's (2000) contention that the scope and meaning of the term accountability has been extended while processes of external scrutiny have been reduced. Existing literature would suggest that the nature of this change is a progressive decrease of political accountability and a growth of managerial accountability. Maor (1999) hints that the motivation of this change is to create the appearance of apolitical action on one hand, while retaining clear political control on the other.

However, practices of accountability do not exist in and of themselves. They are imbedded in and function through existing institutions. Recent work by Hood and Peters (2004) has suggested the surprises and paradoxes associated with contemporary public service reform may be associated with institutional and cultural structures. Therefore in order to understand the changing nature of accountability in the context of the 'middle age' of NPM research (Hood and Peters, 2004) it is appropriate to focus on specific institutional arrangements rather than attempting a broad-brush approach.

The institutional arrangement which is the focus of this paper is the JCPAA. Despite the strong accounting aspects to their work and their central institutional place in the process of public sector scrutiny and oversight, PACs (Public Accounts Committees) have been under researched in the accounting literature.

Degeling *et al.* (1996) explored the relationship between the PAC and issues of public sector accountability. They studied the early twentieth century history of the Joint

Committee of Public Accounts of the Commonwealth of Australia (JCPA), and concluded that its activities and outcomes could not be understood in terms of the intentions of its progenitors. While the committee had started with an explicit financial-accountability focus that over time it the reports produced shifted away from accounting issues and more towards a focus on political and managerial accountability issues (Degeling *et al* 1996). They attribute this shift to " . . . structuring and contest between multiple players each seeking to use the parliamentary platform offered by the JCPA as a medium for pursuing interests and concerns that were important to them" (Degeling *et al* 1996, p. 47).

Jones and Jacobs (2006) argued that NPM reforms have strengthened managerial accountability and weakened political accountability. While there are good examples of PACs providing external scrutiny and strengthening processes of political accountability to the public their work can easily be undermined by loss of capacity and the personal political interest of committee members. Yet Jones and Jacobs (2009) found that PACs are a powerful source of legitimacy to parliamentary institutions.

Pelizzo and Staphenhurst (2006) found that oversight and governance institutions such as PACs could facilitate processes of formal and liberal democracy. In effect they can function just as part of the vertical processes of accountability (formal) as part of internal managerial processes of control and/or as a mechanism of external scrutiny in the tradition described by Day and Klein (1987) where elected officials must give account to the public. Jacobs and Jones (2009) show that this process of external scrutiny is vulnerable and that these institutions are created to give legitimacy to parliamentary institutions.

Jacobs and Jones (2009) argued that the establishment of PACs in Australia was strongly influenced by the practices, structures and traditions of the British House of Commons, and that it is necessary to understand these transplanted influences and traditions to understand the modern institutions and practices of parliamentary accountability.

The differing conclusions reached about the relative strengths and weaknesses of parliamentary and managerial accountability, together with the lack of research into parliamentary institutions, lead us to conclude that there is a need to look at the practice

of accountability in the context of those institutions. The next section of this article examines the interface between ideas about parliamentary reform and attempts to reform accountability in the public sector with particular reference to the Joint Committee of Public Accounts and Audit (JCPAA) of the Commonwealth parliament.

THE JCPAA AND THE CONTEXT OF THE AUSTRALIAN PUBLIC SECTOR

The JCPA (forerunner of the JCPAA) was established by legislation in 1914, thirteen years after the formation of the Australian Commonwealth in 1901. Much of its legislative basis and structure was copied from the Victorian Committee of Public Accounts (VCPA) which was established in 1895 which itself was substantially copied from the Public Accounts committee established in 1861 in the UK House of Commons. Jacobs and Jones (2009) showed that the link to the 'Westminster' model of the UK was important to the legitimacy of these institutions and the ability of these institutions to provide legitimacy to the governments of the day.

However, for a twenty-year period in the late twentieth century observers and practitioners began to detect a decline in the power and position of parliaments (Crick, 1968; Longley and Davidson, 1998). Discussions of what parliament does badly, and why, and how it might be improved, fell into one of three categories: the dominance of the executive and a consequent decrease in ministerial responsibility; party control of the parliament; and parliament's weakness in contributing to policy and legislation (Evans, 1992; Hamer, 1994; Galligan, 1991; Hawker, 1979; Nelson, 1973; Reid and Forrest, 1989).

Reforming and improving the parliamentary committee system was one way in which many of parliament's critics believed the institution could be made more relevant and less completely under party and executive control. In effect the attempt was to strengthen processes of democratic accountability as a form of resistance to the growing power of the executive. Many reforms that were proposed in the 1970s happened in the 1980s in Australia (Foley, 1981; Frazer, 1985; Mulgan, 1997; Reid and Forrest, 1989).

During the 1990s there were further attempts to strengthen managerial accountability and to weaken the process of democratic accountability. One example of this was the draft and report on accountability in the Commonwealth public sector produced by senior civil servants in 1991 (Management Advisory Board and Management Improvement Advisory

Committee, 1991). The 1991 draft defined accountability as existing 'where there is a direct authority relationship within which one party accounts to a person or body for the performance of tasks or functions conferred, or able to be conferred, by that person or body' (Management Advisory Board and Management Improvement Advisory Committee, 1991, 1). This managerial definition of accountability represented an explicit attempt to strengthen executive accountability which provided little scope for external scrutiny (Hamburger, 1993). This accountability definition appeared to be defeated in the final (1993) document however; the central definition of accountability within the public service remained unchanged (Management Advisory Board and Management Improvement Advisory Committee, 1993).

METHODS: THE WORK OF THE JCPAA IN MODERN TIMES

Following Mulgan's (2000) contention we would expect that the definition of accountability as reflected in the work of the JCPAA would become more focused on internal processes with little interest in democratic accountability to the public. We would expect a decrease in the focus on democratic accountability and a growth of processes of managerial accountability.

To examine this process we have focused on the work of the JCPAA under the last four parliaments. This covers the ten years between 1998 and 2008 and includes 49 reports. The first focus of the analysis was the issue of the accountability relations in particular the questions of who is accountable to whom for what (Hopwood, 1984; Sinclair 1995; Funnell and Cooper 1998). If notions of democratic accountability (or external scrutiny in Mulgan's (2000) terms) are strong then there will be accountability to the public. However, if there is more of a focus on managerial accountability there will be a focus on accountability systems within the bureaucracy and/or accountability to government (ministers) or the parliament.

Based on the contemporary public administration work which differentiates between vertical and horizontal accountability (Bovens, 2005) and on the three directions of accountability described by Sinclair (1995) we explored the upwards / vertical, outward

/horizontal, and inwards directions of accountability relationships. Based on the work of Grey and Jenkins (1993) on accountability codes and Sinclair (1995) on forms of accountability we differentiate between (1) political, (2) public and (3) managerial.

Recent JCPAA reports provide an ideal location to explore the changing nature of accountability. If reforms have undermined political accountability we would expect that to be resisted or reflected by the recent work of the JCPAA. The JCPAA reports between the period of 1998 and 2009 (report number 364 to report number 416) were downloaded from the website of the JCPAA and searched for the term accountability. References to accountability were then analysed and categorised according to the above analytical framework. The period covered the 39th to the current (42nd) parliament. Forty six out of fifty three reports were published during the period of Liberal/National coalition government led by John Howard. A Labor Government led by Kevin Rudd took office at the beginning of the 42nd parliament. The JCPAA had published seven reports when parliament rose at the end of November 2009. Information on 53 JCPAA reports is shown in *Table 1*.

Table 1: Accountability Focus of JCPAA reports 1998-2009

Parliament	year	number reports	Political	Public	Managerial	None
39th	1999	8	2 (up)	3 (out)	3 (up)	1
	2000	8	4(up)	5 (out)	4 (up)	-
	2001	8	5 (up)	5(out)	4 (up)	1
total		24	11	13	11	2
40th	2002	5	4 (up)	4 (out)	3 (up)	-
	2003	5	4 (up)	2(out)	3 (up)	-
	2004	5	3 (up)	3(out)	3 (up)	1
total		15	11	9	9	1
41st	2005	4	2 (up)	2 (out)	1 (up)	1
	2006	3	2 (up)	3 (out)	1 (up)	-
	2007	-	-	-	-	-
total		7	4	5	2	1
42nd	2008	4	3 (up)	2(out)	3 (up)	-
	2009	3	2 (up)	2 (up)	2 (up)	-
total		7	5	4	5	-
Total		53	31 (up)	31 (out)	27 (up)	4
%			58%	58%	51%	8%

Some reports contained multiple references to different types of accountability. Only one report (JCPAA 406, 2005) had no reference to accountability at all. This was a follow-up to an earlier 2004 report (JCPAA 400, 2004) which made a number of references to accountability. Three other reports over the period made little reference to accountability beyond mention of the legislation 'the Financial Management and Accountability Act 1997'. One of these was a report on the tax law improvement bill (JCPAA 364, 1997) while the other two were reviews of the Auditor-General reports (JCPAA 371, 1999; JCPAA 380, 2001). Forty nine of the fifty three (92%) JCPAA reports addressed accountability relationships.

On the whole the framework usefully categorised the accountability relationships reflected in JCPAA reports, although there were some reports where it was difficult to categorise the nature of the accountability relationship. One example of a report where accountability was mentioned but the relationship was not clearly specified:

The Committee made the point that it attempted to promote widely greater accountability in the public sector, greater transparency, and reduction of fraud and criminality in dealings within the public sector and between the public and private sectors. It had some concern that other countries in the region may interpret the published fraud figures as representing what the Committee might term major fraud (JCPAA 385, 2001, p. 7).

In this context the JCPAA was discussing its role in promoting accountability and its concern that the strict definition of fraud in use in Australia (as shown by the Australian Tax Office) might lead to the international perception that fraud was a major problem. In this context the word 'accountability' was not used in the context of a relationship such as 'who is accountable to whom', - rather it was used with other expressions such as 'transparency' and 'reduction of fraud' in the context of the JCPAA's endeavour to enhance the integrity of the Australian Taxation Office (ATO).

Political accountability

Accountability to the Parliament was addressed in thirty one of the fifty three (58%) reports studied and was the primary focus of political accountability in this setting. On the whole the direction of the accountability relationship was upwards. One example of this was the report on equipment acquisition and financial reporting in defence (JCPAA 411, 2008, p. 160). The central idea to the JCPAA discussion was to improve 'transparency and accountability' and one of the major proposals to achieve that was to request that the Auditor-General present an annual report on the cost, time and technical performance data on major defence projects. The argument is that this enhanced reporting requirement would improve the Defence Department's accountability to parliament. In this case the entity called to account was the Defence Department, by the parliament through the JCPAA, assisted by the work of the Auditor-General in reviewing spending on major defence contracts. The introduction of this reporting mechanism illustrates that the work of the Auditor-General was important to the process of political accountability. The interesting question in this content is whether the Auditor-General can be regarded as part of an external assessment relating to democratic accountability or an aspect of the managerial accountability associated with the internal processes of accountability. Authors such as Funnell (2003) suggest that this distinction is far from clear.

The issue of enhanced reporting was also evident in the JCPA "Inquiry reviewing a range of taxation issues within Australia" (JCPAA 410, 2008). In fact the work of the JCPAA together with the ANAO and the Senate Estimates Review was regarded as a requirement of political and parliamentary accountability (JCPAA 410, 2008). However, there was little evidence of the parliament holding ministers to account through the JCPAA reports. During this inquiry the Australian Taxation Office was encouraged to have biannual meetings with the JCPAA. The tax commissioner showed little enthusiasm for such meetings and it could be argued that the process of parliamentary accountability was contested. In this context the exact nature of the accountability relationships were implicit rather than explicit with a particular focus on systems, transparency and oversight. The ongoing emphasis on the use of financial resources demonstrates the legitimacy of the work of the JCPAA despite the fact that there were changes in both the chairs and the membership of the JCPAA over this period. The consistency would seem to be a product of both JCPAA members with longstanding experience and experienced parliamentary support staff.

There is an ambiguity in terms of this form of accountability. From the perspective of Mulgan (2000) the processes of public hearings and reports associated with the JCPAA provide an effective way of calling public officials to account. However, some of these examples and mechanisms were more akin to managerial control rather than public accountability. The heavy reliance on the work of the Auditor-General could be seen as a shift from the democratic notion of accountability and towards a managerial notion. The danger is that the 'efficiency and effectiveness' inherent in mandates of both the JCPAA and the Auditor-General could become another form of internal review process.

Public accountability

Thirty one of the fifty three reports (58%) addressed the accountability of government to the public. Most of these (28 of 29 reports) talked about outward accountability to the public, to community, or to stakeholders. One example of public accountability was the JCPAA report (JCPAA 377, 2000, p. 4) dealing with the issue of political advertising. Here the JCPAA argued that providing information on the performance of government to

facilitate public accountability was a suitable use for government advertising. While this is normally described as accountability there are questions about the nature of the relationship and whether a decision by a government to report its own performance to the public can actually be considered accountability or public relations.

Report 394 (JCPAA 394, 2003) into Australia's Quarantine Function illustrates outward accountability to stakeholders. Here the Australian Banana Growers Council argued that there was a danger that a failure to follow appropriate procedures in a particular risk assessment (in this case involving the importation of Philippine bananas) could result in stakeholders being denied procedural fairness and contribute to the perception of a lack of accountability on the part of Biosecurity Australia (p. 22). Clearly this was an issue of horizontal or outwards directed accountability. In a similar way the *Review of Auditor-General's Reports 2000-01: First Quarter* (JCPAA 383, 2001) focused on accountability to industry. In this report the JCPAA reviewed the cost recovery systems of the Australian Quarantine and Inspection Services (AQIS). The ANAO had recently issued a report on this service (Audit Report No. 10 1999-2000). One of the issues raised by the ANAO was the extension in 1998 of the Electronic Export Documentation Systems (EXDOC) beyond the meat industry (where it had been in use since 1992) to include a number of other industry areas. In its report the ANAO noted issues about the management of the project and expected cost increases and also questioned the adequacy of industry consultation. This had real issues for industry stakeholders because of the cost-recovery practices. The JCPAA (383, 2001, p. 47) endorsed the ANAO recommendation that 'even at this stage a cost-benefit analysis would be beneficial to provide transparency and accountability to industry'. The introduction of cost-recovery practices into the relationship between government entities and industry groups has the potential to alter the accountability arrangements. The interesting question is whether this cost-benefit element is sufficient to alter this from a public accountability to something more akin to a market relationship. However, it is important to note that even with the strong market elements to this arrangement, the state still has the ability to impose certain relationships and requirements on an industry group.

In some reports the action of reporting itself was deemed to deliver public accountability (JCPAA 387, 2001). In twenty five percent of the reports accountability to the parliament and to the public was directly associated as if reporting to parliament could also be deemed to be accountability to the public. Therefore if this association is taken into account and the category of public accountability is adjusted this issue of public accountability receives less emphasis that might first be assumed and less than might be predicted from existing literature. This finding supports Mulgan's (2000) concerns that the process of public democratic accountability is being undermined. Systems of reporting and strengthening the powers of the executive or the parliament do not of themselves deliver accountability to the people.

The perceived absence of public accountability was subject to criticism in JCPAA reports, although not without an aspect of self-interest. In the review of Aviation Security (JCPAA 409, 2004, p. 106) the Police Federation of Australia criticised the use of private security firms in aviation security, arguing (among other things) that they lacked both training and public accountability. Evidently references to public accountability are an important device in defending claims to work jurisdictions. Perhaps this is also bolstered through the link to the historical public accountability role of the JCPAA.

Managerial accountability

The third definition of accountability which was evident in the JCPAA reports over the period of study was an upward managerial accountability, which appeared in twenty-seven of the fifty three reports (51%). While the importance and upward focus of managerial accountability was not surprising it was expected that the emphasis on managerial accountability would have grown over the period of study. While it was relatively strong in the 39th and 40th parliament (1999-2004) it appears to have waned under the 41st parliament (2002-2007) and recovered somewhat in the first two years (2008-2009) of the 42nd parliament. This is not the consistent growth pattern which would have been predicted by previous literature.

Some aspects of managerial accountability as reflected in the JCPAA reports seem reasonably prosaic. In the 'Inquiry into the Management and Integrity of Electronic Information in the Commonwealth 2004' (JCPAA 399, 2004) there was concern about the loss of IT equipment and the point was made that if individuals lost their laptops they would be required to answer to their manager for the loss (JCPAA 399, 2004, p. 18), reflecting a vertical (up) form of managerial accountability. Other aspects of the report also related to managerial accountability such as the injunction that accountability remains with the agency in the context of management of outsourced contracts - particularly the management and security of agency networks (JCPAA 399, 2004, p. 25). Evidently while responsibility can be transferred by contract to others, accountability can not.

Often upwards focused managerial accountability involved accounting practices such as strategic planning, budgeting and control systems. In 2003 (JCPAA 393, 2003) the JCPAA conducted a follow-up review of a number of the Auditor-General's reports – one of which was into corporate governance in the Australian Broadcasting Corporation (ABC) (Audit Report No 40, 2001-2002). The primary accountability relationship of the employees of ABC is to the Board and the Managing Directors for their performance. From this perspective vertical managerial accountability is clearly embedded in practical of planning, management and control.

> The organisation structure that had recently been established positions the Corporation well to implement the Board's strategic directions. The internal control and accountability arrangements have been strengthened as part of the planning framework and a new internal budget setting process more closely aligned with Corporate Plan objectives and strategies should enable the Board and the Managing Director to take strategic and informed decisions on the allocation of resources against defined priorities and performance standards (JCPAA 393, 2003: pp. 4-5).

The other aspect of managerial accountability which we had reason to expect would be strengthened also featured clearly in the JCPAA reports – and that was the accountability of the department or public entity to the minister. That was evident in review of Coastwatch (JCPAA 384, 2001) where the structure of the agency was examined and it was recommended that it should be changed to make the Coastwatch directly accountable

to the Minister for Transport and Communications (JCPAA 384, 2001, pp. 133-134). Often the accountability to the Minister was directly associated with the accountability to the parliament as illustrated by JCPAA 412 (2008, p. 200)

> Under the FMA Act, responsibility for the financial management and accountability of government agencies is devolved to chief executives. Each agency is accountable to their minister and to the parliament, through the chief executive, for their financial management.

CONCLUSION

This paper explored Mulgan's (2000) contention that the meaning of accountability has been extended in a number of directions while core processes of external oversight have been reduced. This observation seems to be supported in how the term 'accountability' is used in the reports of the JCPAA. While the public hearings and reports of the JCPAA are themselves an important tool of democratic accountability, concerns need to be expressed at the danger that external public accountability can easily become converted into processes of managerial accountability.

The simple claim that processes of parliamentary accountability have been undermined and that managerial accountability now dominates was not supported by the accountability focus of the reports of the JCPAA between 1999 and 2008. However, the emphasis of this political accountability was upward from the bureaucracy to parliament. This illustrates that the role of the PAC as a formal vertical process of accountability is strong while as a process of horizontal accountability it is weak. To adopt Pelizzo and Stapenhurst's (2006) terminology – processes of formal democracy are strengthened while processes of liberal democracy are weakened.

This notion of the weakening of process of liberal democracy is supported by the analysis of the examples of public accountability which show that in 24% of cases the references to public accountability were explicitly linked to parliamentary accountability. In effect it was assumed that if there was accountability to parliament that also constituted public accountability. If these references are removed then public accountability is not a significant theme. However, it was also clear that references to public accountability could also be used to defend existing jurisdictional claims as was shown by the Police in

their challenge against the role of private security firms in airports. Clearly claims to public accountability can be rhetorical as well as describing real accountability relationships.

There was evidence of emphasis on managerial accountability but this was significantly less than the emphasis on political and public accountability and while managerial accountability was a strong theme under the 39th and 40th parliaments it appears to have waned under the 41st and 42nd. This cannot be neatly explained by political orientation or even change of government as the 39th, the 40th and the 41st were all Liberal-National coalition governments while the current government is Australian Labor Party.

We would argue that these findings go some way to explaining the paradoxical nature of the NPM reforms described by Hood and Peters (2004). The change trajectories or pathways associated with NPM reforms have tended to place an emphasis on vertical forms of accountability, particularly managerial accountability which emphasises clear lines of control and contractual forms where the relationship is between the minister as a purchaser and the other party (be it private or public) as the provider. This change was further reinforced by the power of the advocacy for the economic and the managerial approach by key civil servants and political figures in Australia. While processes of parliamentary accountability have not disappeared care needs to be taken that this is not reduced to another form of vertically orientated managerial accountability

Current research into Australian and New Zealand PACs illustrate that although there is considerable diversity in the activities of the PACs (KPMG, 2007), they still retain considerable influence and power. If anything the oversight role of the PAC and the Auditor-General seem to be growing stronger with key international agencies such as the World Bank presenting PACs as an effective way to reduce corruption and to promote good governance within developed and less developed institutions. In effect key international organisations (McGee, 2003; Stapenhurst et al 2005; Woodley, 2004) are actively promoting institutions of parliamentary accountability as a means to reducing corruption and promoting good governance.

The interesting question for future research is whether, as PACs are increasingly expected to play a role in processes of governance and anti-corruption, they lose some of

their distinctive characteristic and become themselves yet another form of executive accountability, control and power. As Hopwood (1984) argued accounting is not simply about technical expertise and the pursuit of efficiency and accountability; we need to consider what is done in its name and bring it into the sphere of political debate. The danger is that the managerialist and economic concepts of accountability associated with stewardship, while good and valuable, suppress and extinguish the broader concepts of accountability and democracy associated with the ideal of the good and non-dictatorial state. The critical approach is to focus on the practice of accountability and thereby place the practice in its social and institutional context.

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