

**ACCOUNTING FOR KILLING, ACCOUNTABILITY FOR DEATH**

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*“...A prince...should not deviate from good if possible,  
but know how to act badly when necessary...”*

Machiavelli, *The Prince*, 1513, Chapt.XVIII

### *Abstract*

Accounting and the conscious killing of humans are rarely concurrently examined in the contemporary and historical literature. Based on examinations of a rare and formerly highly-secretive surviving written record found in the Venice State Archive and other surviving primary records as well as secondary sources, this novel study provides evidence of “accounting for killing” of the enemies of the Venetian State during the sixteenth century as a means of rendering the individuals who were responsible for such decisions “accountable for death”. The rationale for this governmental approach to self-preservation is described as “Reason of State” and was widely adopted in Europe during this period. The available evidence provides startling examples of the use of police apparatus in the Venetian State, named the Council of X, in order to reinforce, protect and defend the State and illuminates the role of accounting information in the highly-secretive and sinister process. As will be shown, the notion of secretive collective internal horizontal accountability assists in explaining the accountability for death regime found to have been adopted based on surviving evidence, thus broadening the dimensions of accountability that are typically recognised within the accounting literature. Rarely has accounting and accountability within government been shown to be so secretive.

**Key words:** accounting, accountability, killing, Reason of State, sixteenth century, Venetian State, Council of Ten (CX).

# ACCOUNTING FOR KILLING, ACCOUNTABILITY FOR DEATH

## 1. Introduction

Long past and recent history has taught us that when the security of a government is threatened or violated or, more generally, the preservation and strengthening of the power of the State is needed for high-level political reasons, any “tool” can be used to hamper, fight, counter-fight, and even physically eradicate the assumed enemies and their allies<sup>1</sup> (for contemporary cases see, among others, Calabresi, 2007; Chomsky, 2003a, 2003b, 2007; Coll, 2004; Friedman, 2005; Funnell, 2003, Gray & Gray, 2009; Lippman & Wilson, 2007; Milan & Chomsky, 2002; Powasky, 1997 and, for longer-dated cases, refer to Church, 1972; Elliott, 1991; Fernandez-Santamaria, 1983 and Malcolm, 2007). Accordingly, governments can adopt either transparent or secret politics of necessity which may leave little or no space for justice, ethics or Christian morality. Indeed, on the contrary, governments can use any legitimate or illegitimate mean to obtain results in defence, or for the betterment, of the State/national interest.

The rationale for this governmental approach finds its roots in the sixteenth century “Reason of State” tenets embedded within Machiavelli’s milestone *The Prince* (1513). Machiavelli claimed that “it is often necessary, in order to keep hold of the state, to act contrary to trust, contrary to charity, contrary to humanity, contrary to religion” (2002, p.97)<sup>2</sup>. In other words, as aptly remarked by Nauert (2006, p. 134), “a ruler may virtually do anything that is truly necessary for the survival of his state: lie, cheat, murder, wage aggressive wars, or terrorize”, thereby subordinating religion and morality to the urgent self-preservation aims and needs of the State. In adhering to Machiavellian tenets, there are no fixed limits at least in theoretical terms to the absolute borders of the actions of specific governmental authorities, whose margins of manoeuvring can embrace the potential use of public funds to either transparently or secretly commission the killing or harming of individuals for governmental purposes, thereby leading to the possibility of written evidential sources of accounting for killing as part of the process of enabling accountability for death. Despite the regrettable wealth of contemporary and past historical events which unquestionably mirrors the behaviour of governments of past generations as portrayed by Machiavelli, there is very little known about the role of accounting in the schemes which may involve the targeted deliberate killing of humans who are identified as enemies of the State, as a means of rendering the individuals taking the premeditated governmental deliberation accountable for death.

Based on examinations of a rare and formerly highly-secretive surviving record found in the Venice State Archive (VSA) and other surviving primary records as well as secondary sources, this study, underpinned by Reason of State and relevant accountability literature, aims to go beyond extant research by examining rare unearthed evidence of accounting for killing of the enemies of the Venetian State during the early sixteenth century as a means of rendering the governmental officers responsible for such decisions accountable for death<sup>3</sup>. The authors' knowledge of the survival and related availability of this book first came to the notice of one of the authors on the publication of Newman (2005), which indeed stimulated the authors' collaborative interest in this topic. The study's time-space intersection does not commonly come within the investigative experience of most accounting historians (Anderson, 2002; Carmona, 2004; Williams & Wines, 2006). Accordingly, the study is intended to augment an understanding of public sector accounting and accountability of the era, which remains an undeveloped strand of research for accounting historians (Carnegie & Napier, 1996; Carnegie & Potter, 2000; Walker, 2005)<sup>4</sup>, and may augment modern day conceptions of public sector accounting and accountability.

The impetus for this investigation has come mainly from two major interconnected motivations. First, the use of the police apparatus in the Venetian State, named the Council of X (from now the "CX"), in order to reinforce, protect and defend the State from internal and external threats during the period 1510-1527, has resulted in the emergence of evidence of a novel form of accountability. While the accounting literature has, in the main, illuminated the different meanings/nature/categories/dimensions/styles and limits of accountability (see, for example, Roberts, 1991; Sinclair, 1995; Ahrens, 1996; Gray, Owen & Adams, 1996; Neu, 2000a; Andrew, 2007, Messner, 2009), it has not specifically elucidated the notion of accountability for death. Accordingly, this contribution is concerned with broadening the previously known dimensions of accountability within the context of the literature on the theme "Accounting and the State".

Second, the fortuitously available evidence of the premeditated harming or murdering of the enemies of the State using public funds, based on decisions by the CX in very secret meetings, is derived from entries found in the rare "very very secret book" (VSA: *Libro secreto secretissimo*, hereafter known as the "top secret book"). The notion underpinning this accountability record is categorised in this study as a form of "secretive collective internal horizontal accountability", thereby extending the notion proposed by Fox of "collective internal horizontal accountability". Such accountability obligations arise, for instance, when "members of a group are mutually

responsible to each other” such as in the case of members of a sports team who are aspiring for team success (2008, p. 31). In Venice, however, at that time the performance of the CX was not subject to public evaluation as is the sports team which competes in public. Notwithstanding, the evidence recorded in the top secret book of the CX, including entries of monetary amounts of expenditure incurred in fulfilling the missions depicted, was pivotal to ensuring and maintaining long-life accountability among those peer-officers, who collectively made the premeditated and secretive decisions concerned with eradicating the enemies of the State, for the sake of Reason of the State.

Given the analysis made of these very secret government records and other available surviving records, and considering the five centuries of distance from the time of the recording of the secret information examined in this contribution as well as the nature of the underlying activities, an unavoidable limitation of this study is grounded in the paucity of the evidence available in the form of primary sources. The sections entitled *Secret Parts* (SP) and *Mixed Parts* (MP) of the CX section available at the VSA have been helpful for demonstrating both the concern of the Venice State Senate for certain national issues of the time, as well as the regular operations of the CX as opposed to its “very secret” ones. Secondary sources have also been examined to provide historical contextualization for the study, to illuminate the Reason of State philosophy around the life and books of Niccolò Machiavelli, and to substantiate some of the evidence that has emerged, especially around the event of the Sack of Rome (1527), which coincides with the main issue covered by the top secret book.

The remainder of the paper is organized as follows. The second section recapitulates the basic tenets of Machiavelli’s governmental philosophy and associates these tenets with the literature on accountability, especially in the context of the public sector. A brief overview of the sixteenth century political context follows in the next section, thereby portraying the scenario of the time. The fourth section describes the governance of the Venetian Republic, with a focus on the nature and operations of the CX, its power and rules, thereby providing relevant contextualization features of the organization on which this study is centred. The fifth section specifically deals with examining the available evidence of accounting for killing, accountability for death based on surviving primary records, especially on the contents of the top secret book. The final section discusses the main findings and outlines the conclusions of the study.

## **2. Theoretical perspectives**

According to Gray, Owen and Adams (1996, 38), “accountability can be simply defined as: the duty to provide an account (by no means necessarily a financial account) or reckoning of those actions for which one is held responsible”. These authors make clear that “accountability involves two responsibilities or duties: the responsibility to undertake certain actions (or forbear from taking actions) and the responsibility to provide an account of those actions”. In this study the literature on the Reason of State is recognised as providing the rationale for the former while Fox’s (2008) notion of collective internal horizontal accountability, as extended in this intriguing context, is drawn upon in providing the rationale for the preparation (and indeed the survival) of the top secret book<sup>5</sup>.

In 1513, at the time of writing of Machiavelli’s *The Prince*, Italy – as will be addressed further in the next section – had been subject to several foreign incursions which led inexorably to the Sack of Rome (Guicciardini, 1984). In a period characterised by uncertainty and wars, Machiavelli’s masterpiece, as Milner points out, was one of the many manuals written and presented to rulers by humanists during the Renaissance, and was used to educate any Prince in good government by outlining a detailed list of main governmental tenets, as well as the “capital errors” in statecraft (Milner, 2002, p. XVIII). In truth Niccolò Machiavelli, a great humanist having previous political experience as well as misfortune<sup>6</sup>, was eager to be considered for appointment to a key government post; accordingly, he had to demonstrate through this book that “he knew the art of the state better than anyone else” (Viroli, 1992, p. 145). Machiavelli’s book, dedicated to the young Florentine ruler Lorenzo de’ Medici, sought to provide any Prince with a detailed list of “do’s and don’ts”, as well as vices and virtues which may help Princes to “preserve the state”, which was the overarching concern of any ruler of the era (Milner, 2002, p. XXIII).

A Prince – according to Machiavelli – “should have two fears: an internal one, in regard to his subjects, and an external one, in regard to foreign powers” (Milner, 2002, p.99). In order to preserve the State, that is to “to retain power and maintain social stability”, any ruler is legitimised to fight and use “law and force” in the process. As aptly remarked by Machiavelli, “the first belongs to man, the second to animals. But since the first is often not enough, one must have recourse to the second. It is therefore necessary for a prince to know how to make good use of the animal and the human” (2002, p.96). Machiavelli recognised that “it is often necessary, in order to keep hold of the state, to act contrary to trust, contrary to charity, contrary to humanity, contrary to religion” (2002, pp. 97)

and, accordingly, he maintained that for a Prince “it is much safer to be feared than loved” (2002, p. 93).

Notwithstanding, Machiavelli recommended that “a prince ... should not deviate from good if possible”. He also stressed that a ruler should “know how to act badly when necessary...[as]...the means will always be judged honourable” (Milner, 2002, pp.97-98). Based on previous governmental experiences of different sovereigns, Machiavelli provided a long list of do’s to any ruler, including “to wipe out” the enemy’s “blood line” once a kingdom has been conquered, to “cut to pieces” resistance, including “mercenary armies” which cannot be commanded (2002, pp. 50 & 84), and to portray the successful strategies and methods adopted by a Duke when attracting and killing his enemies (2007, p. 86). The pitiless and scandalous vision and notion provided by the Reason of State rationale led Pope Pius V to state that “*ratio status* is not at all *raison d’Etat*; *ratio status* is *ratio diaboli*, [that is,] the devil’s reason” (Foucault, 2009, p. 241).

The Reason of State rationale was employed to support the behaviour of governments whose security or existence was threatened, thereby triggering the adoption of transparent or secret politics of necessity, which employed any “tool”, irrespective of any justice, ethics or Christian morality principles, but which was necessary for the protection, preservation and strengthening of the State. It is argued in this study that Machiavellian tenets permeated the early sixteenth century society in Europe and justified and legitimised the premeditated secret decisions taken by the CX to kill or harm the enemies of the Venetian State, thereby evoking novel dimensions and facets of accountability, which, as far as can be ascertained, have not been previously examined in the accounting literature.

Indeed, the notion of accountability has become a major strand of research (see, for example, Day & Klein, 1987; Roberts, 1991), and has triggered a wealth of investigations which has served to highlight the different meanings/nature/categories/dimensions/styles and limits of accountability, both in the private sector (see, among others, Ahrens, 1996; Munro, & Mouritsen, 1996, Messner, 2009) and in the public sector (see, for example, Corbett, 1996; Sinclair, 1996; Gray, Owen and Adams, 1996; Neu, 2000a,b; Funnell, 2003; Carnegie & West, 2005; Andrew, 2007; Cooper & Catchpole, 2009), as well as in religious communities (refer, for instance, to Jacobs & Walker, 2004; Quattrone, 2004). Nevertheless, the consideration of accountability for death, attaining the sphere of past or contemporary governments, has been hitherto neglected by accounting historians due, almost certainly, to the lack of available evidence on which to mount their studies. Therefore,

by illuminating the novel and absorbing evidence of the CX's activities in the early sixteenth century, the study seeks to extend an understanding of the interplay between accounting and the State and the role of accounting in sinister and secretive settings for accountability purposes.

As will be later seen in the narrative, the collective decisions shared by State peer-officers to harm or murder the identified enemies of the State, as well as to allocate funds for funding and accomplishing governmental aims and recruiting "means" able to "eradicate" State issues, were secretly recorded and enshrined in the top secret book. Accordingly, the accounting for killing particulars, including the monetary amounts of particular transactions, as recorded in the top secret book on behalf of the members of the CX, contribute to an appreciation of novel processes of secretive collective internal horizontal accountability. Given this focus, this study is not concerned in any way with vertical accountability. The differentiation between hierarchical vertical (Bovens, 2008, pp. 74-92) and horizontal accountability is also addressed by Fox, who differentiated between the two notions in stating "vertical accountability refers to the power relations between the state and its citizens, while horizontal accountability refers to processes of institutional oversight, checks and balances within the state" (2008, p. 30).

The evidence presented in this study demonstrates that through both the accounting and non-accounting particulars reported in the top secret book the members of the CX were rendering an account to themselves, and expressly not to external parties, thereby effectively delineating a coincidence of "the accountant" and the "accountee". Indeed, the information secretly enshrined in the top secret book of the CX was not reported outside the CX and the members of the CX, as will be addressed later, had to swear three times before the start of very secret meetings not to reveal the conduct of any secret meetings nor any information whatsoever on the decisions that were taken at those meetings. Accordingly, members of the CX were collectively accountable to each other, while this internal horizontal accountability was also secretive.

When important CIA secrets were revealed in 2007 by the disclosure of previously well-guarded classified documents, the CIA chief at the time, Michael Hayden, commented that they were "reminders of some things that the CIA should not have done" (Calabresi, 2007, p. 9). Likewise, the information contained in the top secret book of the CX, that emerged through the availability and analysis of the top secret book, reports on at least certain things that the Venetian Republic, on moral and religious grounds, should not have done, although such actions were justified by the need to protect the Venetian State and its allies.

In the following two sections the main contextualization features of this period are provided. First the political scenario of the time is illuminated and, second, an overview of the organization, power and rules of the CX is presented.

### **3. Political context during the fifteenth and early sixteenth century**

Considering that the main issues reflected in the top secret book, covering the period 1510-1527, are strongly impregnated within the political alliances and wars of the period, culminating in the Sack of Rome (1527), a brief chronology of the crucial political alliances and wars are reported upon. This synopsis is necessary in order to explain the complexity and unsteadiness of the system of major coalitions of the States dominating the European scenario, and the role that Venice played as mutable pawn within the changeable European arena. Admittedly, from 1494 to 1530 the lands of modern day Italy were the site of a series of conflicts, known as the “Wars of Italy”, which involved at different points all the major States of western Europe: France, Spain, Holy Roman Empire, Church State, Venice, as well as the Ottoman Empire (Guicciardini, 1969; Pellegrini, 2009). Some of these conflicts are hereunder synthesized, focusing particularly on the observation period from 1508 to 1527, because the Venetian evidence, as examined in the fifth section, is deeply involved in this intricate scenario. The conflicts of prime relevance to this study are outlined in two key phases: 1) War of the League of Cambrai (1508-1516), and 2) the War of the League of Cognac (1526-1530).

#### *War of the League of Cambrai (1508-1516)*

At the end of the first decade of the sixteenth century Pope Julius II (1503 – 1513) was concerned about the territorial expansion of the Venetians who were aspiring to make themselves the “Lords of all Italy” (Bertelli, 1972, p. 45). Accordingly, Pope Julius II promoted in 1508 the birth of the League of Cambrai, which involved the advent of an alliance through which the Church State, France, Spain and the Holy Roman Empire agreed to limit the Venetians’ power (Okey, 1903, p.166). Following this aim, a French army lead by Louis XII left Milan on April 15, 1509 and invaded and occupied the Venetian lands. Meanwhile, the Emperor Maximilian I of Habsburg achieved control of the major cities that were not controlled by the French King, such as Padua, Verona, and Vicenza (Guicciardini, 1971, p.734 *et subsequenter*). Around this time, relationships between the Church State and the Venetians had been difficult, involving conflict from time to time

which compromised loyalty around the middle fifteenth century, when Pope Pious II (1458-1464) warned that the Venetians

... wish to appear Christian before the world but in reality they never think of God and except for the state, which they regard as a deity, they hold nothing sacred, nothing holy. To a Venetian, that is just which is good for the state; that is pious which increases the empire (Pious II, 1957, p. 301).

By the end of 1509 the Pope Julius II, having realized that France was his main threat, abandoned the League of Cambrai and suddenly adopted allegiance to Venice. After a year involving many unsuccessful battles for the Venice-Church alliance in Romagna, in 1511 the Pope proclaimed a Holy League against France that, at different times, included Venice, England, Spain, and the Holy Roman Empire (Pellegrini, 2009, p. 126). In 1513 the Venetian Republic changed its position again, aligning itself with France in order to permit Louis XII to regain Milan and for Venice to re-secure control of its lost cities. Despite many unsuccessful wars fought by the King of France, on the death of the Pope Julius II the Holy League collapsed and the signing of the treaty of Noyon (1516) surrendered northern Italy to France and Venice (Finlay, 2000, p. 1004).

#### *War of the League of Cognac (1526–30)*

In 1526, the new de' Medici Pope Clement VII, who was concerned about the growing power of the Holy Roman Empire, formed the League of Cognac against Charles V of Spain, thereby forming an allegiance with Venice, Florence, Milan, Genoa and France. Meanwhile France in the same year repudiated the Treaty of Madrid (1525), which had involved renouncing control of Milan, because of the extremely unfair clauses that were included (Pellegrini, 2009, p. 176; Muller, 1856, p. 395). The Emperor tried unsuccessfully to regain the alliance with the Pope and decided to militarily intervene against the Church State, thereby dispatching a contingent of lansquenets, commanded by the well-known commander Charles III, as the Duke of Bourbon and the Constable of France (Finlay, 2000, p. 1017).

The Duke of Bourbon departed from Arezzo on 22 April 1527, leading about 35,000 soldiers, taking advantage of the precarious situations in which the Venetians and their allies were situated because of the concurrent Florence insurrection against the Medici family (Pellegrini, 2009, p. 183; Guicciardini, 1758, p. 117). The troops led by the Duke reached the walls of Rome on May 5, because of the delays due to their involvement in certain sacks along the way to Rome. It was known that the Duke of Bourbon would have guided the lansquenets against the Pope, thereby putting at stake the Pope's survival and that of the Church State as well as the strength of the

League (Pellegrini, 2009, p. 182, Caravale & Caracciolo, 1978, pp. 221-222). The Duke of Bourbon was a person of prime interest in Venice and he was subject to deliberations by the CX based on evidence in the top secret book, as will be shown later.

In the next section further contextualisation is provided in the form of an overview of the government of the Venetian State, with a focus on the nature and operations and power of the CX.

#### **4. The government of the Venetian State**

During the period of this investigation Venice had a unique system of government (Cozzi, 1980; Cessi, 1981). Government in Venice was alien to usual forms of statesmanship, because of the adoption of the Republican State model, instead of the Empire model or the Monarchist model. In Venice, political choices could not be established by any single person, as under the Empire/Monarchy approaches, thereby resulting in more democratic decision making in Venice (Finlay, 1999, p. 940) involving elite members of Venetian society.

The Dux (Doge) performed an honorary ceremonial role in the Venetian power structure. His position was similar to the ancient kings of Sparta. Each was the guardian of laws and the symbol of majesty of the State, even if the Dux had the burden of his office without any form of arbitrary power (Libby, 1973: 13-14). In respect to the role of the Dux, the words of Novagero, a famous Venetian intellectual of the sixteenth century, are enlightening:

There is no one who does not know that no private interest or personal concern could influence him; neither friendship nor enmity could turn him aside from his course; that he never said by day nor thought by night anything that would not be useful to the state (Vulpius, 1718: 40).

The supreme body of the Republic, possessing legislative and executive power was known as the Great Council (GC) and comprised 480 members. The Venetian aristocracy exercised control over the membership of the GC. As a result of a legal decision made in 1297 and known as the “Serrata”, the GC membership became defined by heredity in order to exclude from membership families which had merely become wealthy in recent times. Further, the Serrata stated that only people from families that had already been represented within the membership of the GC were permitted to be part of this body, apart from any exceptional person who was specifically identified for membership by the Dux (Damosto, 1937, pp. 31-32). The GC delegated power to other smaller bodies comprising the Lesser Council (LC), the Council of Forty (CXL), the Senate (SE) and the CX. The LC was chaired by the Dux and was made up of six councillors, one for each “Sestiere” or

ward into which Venice was divided. Initially, the CXL exercised judicial and legislative power which had been delegated by the GC, but later the CXL lost its legislative power to the SE. The SE was elected by the GC and possessed legislative power as well as the power to deal with international commerce and political problems, the military and war issues (Cessi, 1981, p. 272).

For the purpose of this study, the most important body is the CX. The CX was charged with a wide range of intelligence and counterintelligence activities, and was initiated on July 10, 1310, more than two centuries before the formation of Ivan the Terrible's apparatus known as Oprichnina (1565-1572)<sup>7</sup> (Winchell, 2006, p. 335). The Central Intelligence Agency (CIA) and the Komitet Gosudarstvennoy Bezopasnosti (KGB) (that is, the Committee for State Security) are essentially modern day instances of similar forms of organizations. The origin of the CX is linked to an important and unsuccessful plot against the Venetian Dux, known as the Tiepolo-Querini conspiracy (Cessi, 1981, p. 278, Macchi, 1864, p.56). In fact, the CX was formed to repress rebellious sentiment stemming from this riot and to deter new attacks in future which threatened the security of the State (Damosto, 1937, p.54). On formation, the CX was only created for a designated period of eighty days – ending just after the feast of St. Michel, that is 29 September 1310 – but on account of the long duration of the tensions, the CX's duration was given a series of extensions until it became a stable agency of the State in 1335 (Hazlitt, 1966, pp. 555 & 572).

The CX was composed of ten ordinary members, chosen among the members of the SE and elected by the GC, as well as the Dux and his six councillors (that is, making up the LC) and at least one of the "Avogadores" of the Local Government<sup>8</sup>. Hence, the CX comprised 17 voting members in total as the Avogadores were not entitled to vote ((Damosto, 1937, p.53, Romanin, 1855, p.57). The ordinary members were drawn from the most respectable citizens of the Republic and were each required to be at least forty years of age. They had to be members of unrelated Venetian families and were prohibited from holding any other office within the State so as to avoid potential abuses of power. In order to preserve their independence, members of the CX did not receive any salary and they were prohibited from receiving gifts of any genre under threat of death as punishment (Romanin, 1855, p.53). The same punishment was applicable in instances of corruption (Winchell, 2006, p. 341). The ordinary members were elected in different meetings by the GC and the tenure of their appointment was for one year with a cooling off period of a further year. This cooling off period was later extended to two years (Damosto, 1937, p.54). While the Avogadores were not permitted to vote, each of them was permitted to accuse any ordinary member of the CX of not regularly/legally acting (Damosto, 1937, p. 53, Romanin, 1855, p.57). As a result, the Avogadores could cause the suspension of the CX's deliberations, except in situations expressly involving the

State's security interests where the Avogadores had no power of veto due to the likely urgency of the necessary actions to save or protect the State (Macchi, 1864, pp.93-94).

It was necessary for the members of the CX to swear to work exclusively in the interests of the Republic's advancement and honor, to expressly keep secret all issues discussed and the nature of decisions made and to regularly attend the sessions of the CX (Macchi, 1864, pp.76-77, Romanin, 1855, p.58). In order to keep its political independence and to conduct its duties properly, the CX had its own funds for secret expenditures, with no duty to refer to any other body about the use of this money (Damosto, 1937, p.54, Romanin, 1855, p.66), which was managed by a Treasurer (*Camerlengo*) who was elected among CX's members (Damosto, 1937, p. 54). The deliberation mechanism inside the CX involved a system of voting based on *ballotte* (balls) that allowed members to express votes in favor and against as well as doubtful votes, as will be illuminated further in the next section.

According to Damosto (1937, p. 54), the CX aimed to preserve the State's safety, and to safeguard Republic citizens, as well as to protect morality within the Republic. Specific competences of the CX were the persecution of political conspiracies, crimes of rebellion, unsavory factions, spies and diffusers of State secrets (Damosto, 1937; Macchi, 1864, pp.77-78). The CX acted against internal or external actions that had at least the potential to threaten the stability of the State or to otherwise disturb the citizens and weaken morality. In pursuing its aim, the CX realized an intelligence and counterintelligence system with spies and undercover agents that were spread not only within Venice, but also throughout Europe and outside its geographic borders (Norwick, 1981, p.222). In relation to its functions, the CX's deliberations and decisions were characterized by utmost speed and a pervasive secrecy. It was absolutely crucial to protect the latter characteristic (Romanin, 1860, p. 121; Preto, 2004, p. 55).

From the beginning of the sixteenth century until the middle of the seventeenth century, a formal system of secret accusations operated in Venice (Preto, 2006). This system involved citizens making secret accusations by posting anonymous letters in monuments, such as in the Lion's mouth of a statue, in denouncing certain people for stipulated reasons. These anonymous letters were signed with the expression "persona per hora segreta" (that is, as a secret person). This system of anonymous accusations, on the one hand, was a common means of signaling a crime or at least a perceived crime to the CX in order to press for an exemplary punishment, thus requiring quickness of approach and utmost secrecy in so doing (Preto, 2006, p. 93, Romanin, 1855, p. 59)<sup>9</sup>. On the other hand, the same system imposed risk for the members of the CX, who were personally not

specifically protected in respect to actions taken by them during their secret State-related activities, even on leaving the CX office (Brown, 1895, p. 180, Crawford, 1905, p. 252, Romanin, 1855, pp.53-54). While acting in accordance with the Reason of State philosophy, using public funds for the killing or harming of individuals for governmental aims, there was a risk that any current or former CX member would be secretly accused of treason for authorizing and funding certain sinister actions and potentially be placed on public trial<sup>10</sup>. This system was potentially hazardous for CX members, past and present.

The conflicts among Venetian aristocratic families could represent the trigger points to secretly accuse individual past or present CX members of some violent actions taken for the sake of the State. The hostility within the Venetian patriciate, such as the competition for office holders within the Republican bodies, could be expressed in open terms through the ballot voting system (Finlay, 1980: 219), but also by the use of undisclosed and secretive ways, such as the anonymous accusation system officially operating in Venice.

Accordingly, the accountability of members of the CX was effectively lifelong. Therefore, the CX's accountability for death potentially expressed itself in two different forms. Firstly, as secretive collective internal horizontal accountability, where the members of the CX were accountable to each other for secret and sinister actions for the sake of the State and, secondly, in the case of secret public accusations against individual past and present CX members leading to a public trial, where the form of accountability for death may move from internal to external and potentially involve the use of the top secret book as evidence in a trial. Notwithstanding, no evidence of the latter form of potential external accountability for death has been found in the conduct of this investigation.

In the analysis that follows, the top secret book is shown to be the means of ensuring the secretive collective internal horizontal accountability of the members of CX, by silently enshrining the recording of information pertaining to the premeditated killing or harming of the enemies of Venetian State, including germane accounting information.

## **5. Analysis**

### *5.1. Prologue*

Entries in the top secret book of the CX begin on September 29, 1510, marking the feast of St. Michael and the last entries therein recorded were made on May, 13, 1527, a period of almost 17

years<sup>11</sup>. The entries in the book appear in different handwriting, evidently reflecting the different writing styles of the various secretaries of the various compositions of the CX, who kept records of secret meetings. The dates on which the deliberations took place appear at the top of each deliberation and the results of the voting procedures are shown at the bottom. The full names of the members of the CX involved in the secret meetings are clearly visible at the bottom or at one side of each deliberation.

As recalled by Newman (2005), the will of the CX to secretly commission the killing of the enemies of the State is clearly evident in the book. Using the translation of Newman (2005, p. 20), it involved a scheme proposed

... by a doctor to a Venetian general fighting against the Turks in Dalmatia. He offered to cut the infected glands off bubonic plague victims and create a toxic potion to be spread on woolen caps, which could then be sold cheaply behind enemy lines to the Turks. Presumably, plague and buyer's remorse would result. The plot was enthusiastically endorsed by the general until someone gently reminded him that because so many Venetian troops were stationed behind the lines in Dalmatia, his soldiers could be infected too and indeed perish along with the enemy.

Admittedly, the CX managed its funds “for secret expenditures” (Damosto, 1937, p. 54; Brown, 1904, p. 399). Using public funds for secret purposes the CX would hire named or unnamed men, acting as “tools”, who undertook sinister actions in secret on behalf of the Venetian government. This is clearly illustrated in the pages of the top secret book, where it is shown that in December 1513, the CX deliberated to assign yearly 1,500 ducats to a man that was scheduled to “do marvellous things for the Council” (p.4r). Nevertheless, both inside the book, and in the book of the regular public deliberations of the CX (VSA, SP), there are no clues on why he was hired for such a very large sum of money nor any elucidation of what he did for this huge retainer.

In order to provide a more detailed example of the Reason of State rationale supporting the operations of the CX as police apparatus of the State, and of its accounting and accountability implications, attention is now turned to the deliberations taken both at a public level by the CX in its regular meetings, and at a secret level by the CX in its secret meetings. Given the paucity of surviving primary records, we will necessarily focus on the Sack of Rome in 1527, which is the only specific event revealed in the top secret book which can be documented by reference to existing primary sources at both the public and secret levels. This Sack is also the last event that is covered within the deliberations of the surviving top secret book.

## *5.2. Accounting for Killing, Accountability for Death*

The main concern of the CX regarding the invasion of the lands of the Pope who, as pointed out earlier, was allied to Venice is immediately recognizable in the public deliberations of the CX at the end of April 1527. At the time, the emperor, Charles V of Spain, had already dispatched a contingent of lansquenets, commanded by the Duke of Bourbon, one of the greatest French commanders, to fight against the Pope and the Church State. After one week from the departure of the Duke of Bourbon, in the regular meeting of April 27 (VSA, CX, SP,n.2 1527/28), the CX addressed, with damnation, the insolence of seditious and bloody bandits, operating in the Curia/Church area. The CX underlined that “it cannot bear them more”, and that “it’s necessary to eradicate them in any possible way and using any possible tool in order to maintain the dignity of our State and the peaceful living of one of our very loyal [allies]” (p.3r). In order to do so, the CX deliberated upon two options: 1) to dispatch the Captain of the Infantry and regular soldiers, or 2) to use double the number of volunteers instead of military personnel. Any proposed action, however, was postponed until a later time, depending on the availability of a sufficient number of soldiers to conduct the attack. Nevertheless, the ultimate aim of the CX is clearly repeated at the end of the deliberation, where the written record shows that the CX agreed on the need to “eradicate them, to tear them to pieces, and completely extirpate them ... giving the freedom to use the money needed to reach such an aim ...using prudence, diligence and virtue” (p.3r/v).

Importantly, on the same day, the CX met in a secret meeting and took the following dramatic decision:

Having received an offer from Babon de Naldo [the name of the willing killer]<sup>12</sup> to poison the Duke of Bourbon, who with his troops has made many fires against the land of the Church [The Church State].....and who currently is proceeding against our League [the Saint League], that offer be accepted on the authority of this Council, and he be fixed with the poison.(VSA, CX, VSP, p.5v).

The security of the Venetian State and of one of its strict allies of that period, the Church State had been seriously threatened by an external threat posed by the Duke of Bourbon and the lansquenets (Cessi, 1981, pp. 524-524). Accordingly, for the sake of the Reason of State the CX secretly decided to premeditatedly commission the killing of this enemy of the State. The notion of secretive collective internal horizontal accountability among the CX, is embedded in the above deliberation, which has been unanimously voted at the first round, whose members were *in solidum* and collectively accountable for the decision to eradicate the Duke of Bourbon. Although facing the politics of necessity, those men, as indicated earlier, were all lifelong accountable for death, and their full names are highlighted at the left hand side of the deliberation. Should any member of the

CX be secretly accused in future of violating the borders of the governmental authority, or indeed attempt to accuse any of the remaining members of the CX of being a delator, the top secret book implicated all CX members in enshrining the names of everyone who participated in top secret decisions, thus ensuring the maintenance of secretive collective internal horizontal accountability among the members of the CX during their lifetimes. Thus, the top secret book demonstrates that the decision had been unanimously taken by high peer CX members to poison an enemy of the State.

Nevertheless, some unstipulated concern appears to have arisen among the members of the CX, such they may not have had sufficient information to act quickly, or they may not have had immediate access to sufficient funds to pay the killer. Whatever the reason(s) may have been, the CX decided on May 3 1527, but not unanimously, “to postpone the action to a more convenient time...dismissing the messenger of Babon de Naldo, and commending his good intentions/will” (VSA, VSP, p.5v).

The May 3, 1527 deliberation that is recorded in the top secret book is reproduced as follows:

... about the previous decision to accept the offer made by Babon de Naldo ... the decision taken is suspended ... the messenger of D.Babon de Naldo is now dismissed ... he has to go back to his master, and thank him for his good disposition and the desire he had for the benefice of our State ... we'll let him know when he has to proceed [to poison]... XX [20] ducats as gift be given to the messenger (VSA, VSP, p.6v).

The secret expenses for a gift to be made to the supposed killer is recorded along with the sentiment at the time, expressed as follows, “thanking him for his good disposition and the desire he has of the benefice of our State ...”.

The money that was initially agreed to be paid to Babon De Naldo for poisoning the Duke of Bourbon had to be quickly gathered in order to finance the secret mission. Although there is no evidence of the consideration involved in both the public or transparent deliberations and in the secret deliberations of the CX, it was likely to have been a substantial amount of money, based on the 1513 secret decision – as mentioned earlier in the prologue - to yearly assign 1,500 ducats to a “tool” who should have done “marvellous things” for the Venetian State. Nevertheless, a significant public fund raising operation is recorded within the regular deliberations of the CX, which on May, 8 1527 decided to quickly disinvest the amount of 16,000 ducats, not clearly specifying the reason(s), but only emphasizing that “the money is greatly needed ... and anyone in the Council knows why” (VSA, SP, p.3v). A further clue seems to confirm that these funds were linked to the

“poisoning” operation. Indeed in an entry at the bottom of the funding deliberation, temporary secrecy is clearly imposed on this financial operation, under the penalty of death till the end of the operation (that is, *impositu silentii sub debito s. et in pena vita donec expediat quantum opus fuerit*). The large amount of 16,000 ducats, the urgent need for that money for the secret purpose, as only known to the CX, combined with the secrecy required under penalty of death, are factors that give rise to speculation on the possible need of this sum for the poisoning operation. Therein it is perhaps worthy of interest to indicate that the fund raising was a “regular and transparent deliberation” taken by the CX and, accordingly, general fund raising was not a secret purpose. However, there is no documented link, based on surviving evidence, of the relationship, if any, between fund raising and the funding of killing by means of the secret decisions of the CX.

Meanwhile, on May, 6 1527 the Sack of Rome took place, and there were reported to be 20,000 deaths (Pellegrini, 2009; Giucciardini, 1758). Due to the strong resistance and the sacrifice of the entire Swiss Guard, the Pope sought refuge at Castel Sant'Angelo and survived the siege. The Duke of Bourbon was killed in the battle as a result of a hit of the culverin of Benvenuto Cellini, a talented Italian soldier possessing superior ballistic skills, who from within the walls of the fortress shot the Duke while riding his horse at the front of the lansquenet troops (Cellini, 1998, p.60). War news in the sixteenth century, especially relating to foreign invasions was required to be passed on by human messengers who needed time to penetrate the troop-lines and reach any side of Italy/Europe.

On May, 13 1527 the news of the Sack of Rome reached Venice, and in the regular meeting of the CX this information is reported, including the news of the death of the Duke of Bourbon (VSA, SP, p.4v). On the same day, the CX held another secret meeting where they deliberated:

That the messenger of D.Babon de Naldo that came to our Council for our reasons, and that remained in this zone waiting for our answer, be dismissed and be given to him XXV [25] golden shields (VSA, VSP, p.6v).

The Duke of Bourbon had already been killed, and the presence of the messenger of the killer, Babon de Naldo, was no longer required to act as assassin. A regular Italian soldier had already famously solved the political issue instead of the secretly appointed assassin. However, the will of the CX to premeditatedly commission the poisoning of an enemy of Venice for the sake of the Reason of State remains reflected in the top secret book, as silently enshrined at the time but publicly known today.

## 6. Discussion and Conclusion

This study has been centred around the top secret book of the CX and other surviving primary records as well as secondary sources, in order to provide evidence of accounting for killing of the enemies of the Venetian State and its allies during the sixteenth century as a means of rendering the high magistrates who were responsible for such decisions accountable for death. Indeed, in sixteenth century Europe the Reason of State rationale of Machiavelli provided justification for the implementation of the cruel and pitiless approach by sovereigns of adopting any legitimate or illegitimate means to preserve or strengthen the power/safety of the State.

Using the available surviving (though partial) primary data, the study has elucidated certain aspects of the operation of the police apparatus in the Venetian State. In order to protect and defend the State from an external threat in the form of the military advances of the Duke of Bourbon, as shown, the CX decided to secretly poison him, and to record this decision in secret for accountability purposes. As indicated, this novel form of accountability for death goes beyond the different meanings/nature/categories/dimensions/styles of accountability present in the literature situated in the context of accounting and the State. Paraphrasing Sinclair (1995), who has viewed accountability as a “chameleon” which may assume various forms depending on the context, this study has illuminated a further novel “death-related” form of the chameleon. Relatedly, whilst Messner (2009) has recently stressed the limits of “exposed accountability” in the private sector, this paper has sought to illuminate an hitherto unexposed dimension of accountability in the public sector.

In a related manner, the premeditated decision to harm or kill the enemies of the State, and the accounting for the expenditure of public funds in recording governmental top secret *desideratum* in the top secret book were based upon hitherto undisclosed processes of secretive collective internal horizontal accountability. Under this notion, the accountability of members of the CX to each other was achieved through secrecy. In collecting public funds for solving the State’s concerns (Damosto, 1937, p.54, Romanin, 1855, p.66) and in recording information on the application of those funds in the top secret book among other information, the CX was pivotal in ensuring and maintaining long-life *in solidum* co-accountability for the premeditated decisions to silently and quickly eradicate the enemies of the State for the sake of the Reason of State.

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## Endonotes

<sup>1</sup> Depicting any contemporary example in this study seems to be at least impolite because it can be read as a condemnation of current or previous governments of States and of their Presidents/Leaders, but this is not intended to be the case in this contribution. Given the academic rigour and reputation of this periodical and the need to provide local, time-specific evidence, we have provided in the text elucidation of contemporary and past examples.

<sup>2</sup> Throughout this paper, the “Reason of State” philosophy is based on Machiavellian tenets and specifically on the rational contained in his masterpiece “The Prince”, and not on Botero’s book entitled “The Reason of State” (1589). The latter contribution tended to be more polite and inclined to privilege religious and moral persuasions, and was also less savage in terms of the means to be employed to protect the State (Continisio, 1997).

<sup>3</sup> The focus of the study is not on book-keeping *per se* but on the recording of accounting information specifically in the form of expenses that were incurred by the CX for particular purposes. This quantitative information in monetary terms was seen to be necessary part of the information set to be recorded for accountability purposes.

<sup>4</sup> Notable exceptions pertaining to accounting and accountability in sixteenth century Italy are Quattrone (2004), Sargiacomo (2008, 2009), Zan (2004) and Zambon & Zan (2007).

<sup>5</sup> In the sixteenth century in Venice, members of the CX were responsible for secret actions that were aimed at preserving and protecting the State and, in so acting, were found to be mutually responsible to each other in providing an internal account of those actions. In short, in these circumstances, which may be described as atypical in settings known to us at the time of writing, accountability is directed within the group rather than outside the group. Notwithstanding, circumstances may have arisen, as will be addressed in section 4, which may have triggered a form of external accountability in any instances where the top secret book was relied upon as evidence in a public trial of current or former CX members. However, no evidence of external accountability for death was found in the conduct of this study.

<sup>6</sup> A portrayal of Machiavelli’s character and life is beyond the scope of this paper. However, it is important to at least recall that Machiavelli held several important positions and diplomatic roles in

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the administration of the Florentine territorial State. He was also implicated in political conspiracies, arrested, tortured, held in prison and exiled, and later partially reintegrated into political life, until he died on 21 June 1527 (Milner, 2002, p. VII).

<sup>7</sup> Whilst an historical analysis of similar public bodies is beyond the scope of this paper, a brief comparison of the CX with the Eforis of Sparta is possible. The judges/magistrates operating in those two bodies had the authority to arrest, to depose and even to condemn to death all the more important political members of their governments, but the CX had more power, because it could directly arrest and even kill the Doge/Dux of Venice (Macchi, 1864, p. 84). In contrast, in Sparta, as two kings were concurrently acting together, it was not possible to directly judge one of the kings without the intervention of the Senate and the other king (Richer, 1998).

<sup>8</sup> The “Avogadores” of the Local Government was a court of three members that was concerned with dispensing justice for criminal acts (Damosto, 1937, p.70).

<sup>9</sup> The idea of collecting information to protect the State’s aims, whatever they are, represents a common tool used by intelligence systems in contemporary ages too, as recently addressed by *The Times* in reference to an English journalist sent to cover the Cold War from Poland in the late nineteen-seventies, who has discovered that his every movement was recorded and contained in a 200 page secret police file (Boyes, 2010: 18-19).

<sup>10</sup> Under the trial system in the Venetian Republic of this era, the judicial procedure was fundamentally based on witnesses. Under this system, it was necessary to convert memories of witnesses into written accounts (Walker, 2002, p. 803). This legal system, consistent with the Reason of State philosophy, used writing “to ensure that inconvenient facts were lost as well as to ensure that a simplified truth was remembered” (Walker, 2002, p. 812), that is, to reshape those memories for the sake of the Republic’s interest.

<sup>11</sup> The top secret book, was initially located in a room called Queen Elizabeth in the Ducal Palace of Venice, and later moved in the 1970s to the State Archive, where one of the co-authors first encountered it in 2005.

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<sup>12</sup> Babon de Naldo (Brisighella, 1474 – Padua, 1544) was a “Captain of Fortune” (*Capitano di Ventura*) who mainly worked as a Commander at the service of the Venetian Republic. In particular, his military contribution was largely connected with the Venetian territorial expansion. He was associated with many operations of conquest or defence made by Venice, such as the siege of Verona (1510), the defence of Treviso (1511) and Brescia (1512). He commanded troops that defended Corfù against Turks (1532) and he fought against Sultan Soliman in Greece (1536) (see, for example, Fondazione Giorgio Cini, 2005, Castellini, 1822, p. 173, Cappelletti, 1851, p. 326; Paruta, 1645, pp. 162, 166, 430). He died in 1544 during a battle in Padua, where he was buried inside the Carmine Church, that still maintains a statue of the Commander (Rossetti, 1780, p. 141).

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