

The landscape of public-service delivery: changes, challenges and compromises in a modern society

Workshop organised by:

International Centre of Public Accountability (ICOPA),

Durham University, 9th/10th January 2025

(linked to a Special Issue of *Accounting Forum*)

Call for Papers

The International Centre of Public Accountability (ICOPA) at Durham University is delighted to announce its third international workshop: “The landscape of public-service delivery: changes, challenges and compromises in a modern society”.

A major challenge of a modern democracy relates to how it reconciles bureaucratic government with democratic politics and representation in the provision of public services (Peters, 2010; Etzioni-Halevy, 2013). This challenge can be met in different ways. For example, through the development of legal constraints on governments, the creation of ombudsmen to oversee (or to champion) challenges and complaints, the shaping of audit institutions and audit protocols to underpin the wise spending of public money, and the creation of forums to provide a platform for the ‘voice’ of citizens to be heard (Hyndman and Liguori, 2019). In many of these cases, well-developed accounting and accountability systems can ‘speak into’ attempts to reconcile power positions and give saliency to stakeholder groups, who might otherwise lack capacity to engage. Public-sector audit has often been seen as a key constraint on the power of government to infringe the liberty of the subject (Funnell, 2007), and as instrumental to the maintenance of democracy (Pallot, 2003). Calculative accounting practices and systems can be seen as opportunities for the theatre of politics to take the place of the rationality of the bureaucratic state (Sharma, 2007). New perspectives on the role of democratic accountability are even more important given the emergency powers that states have taken on themselves to meet recent crises, such as the Covid-19 pandemic (Antonelli et al., 2022, Ferry et al., 2024). The climate change crisis is another example of the challenges in finding a way to account pluralistically and theorise the relationship between scientific requirements, democratic politics and contingencies (Brown and Dillard, 2013).

Within this debate, the concepts of accountability and transparency are often brought to the fore. Accountability can be described as either a mechanism that underpins democracy, or the virtue in public officials that supports democracy (Parker and Gould, 1999; Bovens, 2010). Accountability, however, also depends on transparency (Hood, 2010, Ferry and Midgley, 2024). Transparency can have negative consequences: it may place power in the hands of those who reveal information, rather than the users of the information (O’Neill, 2006), empower lobbyists (Schudson, 2020), enable blame (Heald, 2012), and restrict citizens’ capacity or desire to absorb large amounts of technical information (Ferry and Eckersley, 2015). Relatedly, many ‘modern’ public-sector accounting and accountability systems have the potential to undermine democracy, accountability and transparency because of their complexity (sophisticated ‘expert talk’) that is very difficult to understand and lacks a focus on key issues central to the public sector (Ezzamel et al., 2007; Hyndman and Liguori, 2024). The relationship between accountability and transparency, both at political level and in the delivery of public services, is, therefore, highly complex (Worthy, 2015; Akinyele et al., 2024).

The quest for greater accountability at service-delivery level has also fostered the emergence of citizen-empowerment movements. Budgets, for instance, can perform a political function as they reflect stakeholders' preferences and bargaining powers. However, they also define the boundaries of public intervention in the economy, fulfilling an economic function. Finally, they can be used to hold managers to account in the delivery of services and the achievement of results, playing a managerial function internally and also providing accountability to the general public (Sicilia and Steccolini, 2017). The post-Covid-19 and austerity periods, the increasingly difficult redistribution of wealth, the emergence and consolidation of new forms of service delivery, such as co-production and inter-organizational collaborations, and the shift from representative to participative democracy, all represent new challenges for the public sector (Grimsey and Lewis; 2002; Caperchione et al., 2017; Sicilia and Steccolini, 2017). In the light of their multifaceted nature, budgeting processes provide an ideal context to investigate relationships and effects during both policy and service-delivery reforms (Sintomer et al., 2008; Sicilia and Steccolini, 2017; Bartocci et al., 2023). In some countries, such as the UK, the movement to modernise budgeting processes has resulted in an oscillation between strict annuality practices and more managerial multi-year budgets with end-year flexibility. Ultimately, in the face of recent crises, many countries have rolled back to more conservative and centralised approaches (Hyndman et al., 2007). The behavioural significance of these approaches, and the consequences of major changes in budgeting protocols of established systems, are areas where research is limited and agreed models are few (Sicilia and Steccolini, 2017; Baumann, 2019).

On the expenditure side, the auditing of spending in the public sector is of interest to a range of stakeholders, including politicians, managers and possibly even citizens as armchair auditors (O'Leary 2015). Audit bodies have the potential to reinforce the accountability relationship between the auditee and citizens, as well as stimulate the auditee to improve (Tillema and ter Bogt, 2016). The role of citizens as armchair auditors and the effects they have on public bodies' expenditure have been so far under-investigated (Hay, 2017).

Finally, if citizen empowerment as armchair auditors is seen as passive, they can also be actively sought as co-designers and co-producers of public services and audit itself. Co-production is defined as the voluntary or involuntary involvement of public-service users in the design, management, delivery or evaluation of public services (Osborne et al., 2016). It is argued that democracy, accountability and audit will improve when citizens are directly involved in such processes (Bovaird, 2007; Osborne et al., 2016), although the incentives for citizens, and the required knowledge and desire to engage in such endeavours are sometimes debated. Notwithstanding this, co-production is currently the mantra of many public-policy reforms in various jurisdictions (Horne and Shirley 2009; OECD 2011). From a public-management perspective, co-production is seen as a way to deliver public services through 'the maximum feasible participation of residents of the areas and members of the groups served' (Judd, 1979, p. 303). This approach is also consistent with New Public Management ideas (Powell et al., 2010). New technologies have offered, in this respect, new routes to increase users' participation and feedback (Dunleavy et al., 2006; Bekkers et al., 2011; Voorberg et al., 2014). Several researchers have argued that, from a service-management perspective, what is important is not how to integrate co-production practices into service delivery, but the very acceptance that co-production is an essential component of effective service delivery itself (Normann, 1991; Osborne et al., 2016).

The workshop welcomes contributions on all aspects connected to the accountability of contemporary public services (e.g., via public-sector organisations, charities, universities, housing associations, credit unions, co-operatives and trade unions). Different and innovative methodological approaches are encouraged, as are international comparative studies. Topics suitable for the workshop include, but are not limited to:

- The relationship between political values and accounting practices in democratic politics and the idea of publicness
- How accountability and transparency relate to and support each other in public policy and/or public-service provision
- The salience, and trade-offs between, different aspects of accountability
- Formal versus less formal protocols of accountability
- The engagement with, and understanding by, citizens (and politicians and other potential users) with regard to public-service accountability systems
- The dysfunctional effects of poorly constructed accountability systems
- Accountability, accounts and counter accounts in the provision of public services
- Different forms and plausibility of citizen involvement (e.g. co-production) in public-service provision and accountability processes
- Historical accounts of the role of accountability in supporting and enabling democracy
- The role of armchair auditors
- New forms and experiences of participative budgeting
- Experiences of central and more-locally controlled budgeting systems, and views from controllers and line managers
- The challenges of performance budgeting and auditing

To indicate your interest in presenting at the workshop, **abstracts** (500 words max) should be kindly sent to the ICOPA email address (centreforpublicaccountability@durham.ac.uk) no later than the **31st October 2024**. The submission deadline for receipt of completed papers for the workshop is **20th December 2024**. Any email submission should include the subject heading: **ICOPA Workshop 2024 submission**.

The Workshop Scientific Committee will review the papers to be accepted for the workshop. The workshop is linked to an open call for a Special Issue of *Accounting Forum* on “The landscape of public-service delivery: changes, challenges and compromises in a modern society”. Submissions of papers to the Special Issue outside of the workshop are also welcome; these will go through the normal submission portal and guidelines of the journal.

Workshop attendance fee: £90 per delegate

Register online:

Information will be available from July on the ICOPA’s website at:

<https://www.durham.ac.uk/business/research/centres/icopa/>

General registration closes on 20th December 2024.

Workshop Scientific Committee

Professor Laurence Ferry (Durham University), Professor Noel Hyndman (Durham University and Queen’s University Belfast), Professor Mariannunziata Liguori (Durham University), Dr. Henry Midgley (Durham University)

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Professor Laurence Ferry (Durham University), Professor Noel Hyndman (Durham University and Queen's University Belfast), Professor Mariannunziata Liguori (Durham University), Dr. Henry Midgley (Durham University)

Workshop important dates

Submission deadline for workshop abstracts: 31st October 2024

Decisions on paper acceptance for workshop presentation by 15th November 2024

Submission of completed papers to workshop by 20th December 2024

Workshop dates: 9th - 10th January 2025

***Accounting Forum* Special Issue important dates**

Submissions open: 15th January 2025

Submissions close: 31st July 2025

Publication of the Special Issue is expected in 2027

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