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**Inter-Organizational Accountability
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Enrico Bracci

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Inter-organizational accountability and budget cut-backs¹

Enrico Bracci²

University of Ferrara – Department of Economics and Management

ABSTRACT

Accountability arrangements in networks present special concerns because of the potential for accountability to get “lost in the cracks of horizontal and hybrid governance” (Romzek et al 2012:443). Networks involve numerous cooperating agencies and/or subcontractors with different goals, organizational agendas (Romzek et al 2012).

The aim of the present paper is to investigate, through an exploratory case study, how accountability is shaped in a network of public and private actors and the set of means and processes adopted, in a period of budget cut-backs due to the financial constraints in the public sector.

The paper, drawing from the accountability literature (Romzek and Dubnick, 1987; Romzek et al., 2012), presents the result of a field study in a social services network in Italy. Data are based on document analysis, interviews with key institutional actors and participation in budgetary negotiation meeting in the network.

Keywords: austerity, accountability, social care, network

JEL Classification: M48; M21

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² Corresponding author. Lecturer in Business Economics, Department of Economics of Management, University of Ferrara. enrico.bracci@unife.it

1. Introduction

In the past decade, there has been a rapid growth of the implementation scale of accountability technologies, in the public sector. However, these applications have not necessarily delivered the promised outcomes. It has been discussed how accountability data is ambiguous and subject to disagreement. Thus, accountability cannot be considered definitive, and interested actors interact in a dialogue to establish its meaning. A number of explanations have been analyzed such as: poor planning or developing of the what, who and how an individual or an organization is set to be accountable. Even if these issues could be addressed through an improvement on planning, measurement, reporting and understanding of stakeholders' needs, I argue that there is fundamental challenge to public services accountability, which is the need to recognize and accommodate with cross agency interdependencies, collaboration and flexibility. In the literature, poor accountability, as well as good one, was addressed through different concepts.

Prior work identified managerial influences and pressures to legitimize and 'marketize' government activities in a way that is consistent with Hood's (1995) perspective on a corporatized public sector. However, trends such as reintegration, 'joined-up government', 'whole of-government', 'network management' and 'hybridization' pose major problems to accountability. For instance, multiple actors are likely to share the task and responsibility load, so they become more dependent their reciprocal information, direction and execution. In this context, the measurement of individual actor performances and make it accountable become more difficult. As a consequence, there is a growing recognition of the importance of networks and inter-organizational dependencies leading to call for further research and debate into their effects on the way performance is measured, managed and reported.

Accountability arrangements in networks present special concerns because of the potential for accountability to get "lost in the cracks of horizontal and hybrid governance" (Romzek et al 2012:443). Networks involve numerous cooperating agencies and/or subcontractors with different goals, organizational agendas (Romzek et al 2012).

The aim of the present paper is to investigate, through an exploratory case study, how accountability is shaped in a network of public and private actors and the set of means and processes adopted, in a period of budget cut-backs due to the financial constraints in the public sector.

The paper, drawing from the accountability literature (Romzek and Dubnick, 1987; Romzek et al., 2012), presents the result of a field study in a social services network in Italy. Data are based on

document analysis, interviews with key institutional actors and participation in budgetary negotiation meeting in the network.

The rest of the paper is structured in the following fashion: the next section introduces the literature analysis and the adopted framework on accountability in inter-organizational settings. The third section describes the background of the research, before the analysis of the methodological choices. The fifth and the final sections present and discuss the preliminary results derived from the case study.

2. Accountability in inter-organizational settings

Traditionally, accountability is defined as the legal and moral obligations to give an account to the legitimated interests of those affected by decisions, programs and interventions (Waldo, 1956).

Accountability forms a central part of any public sector, or public agency, in which the government (central, regional or local) can compel compliance, exercise power and communicate its results to the citizens.

Defining accountability means answering the following questions: who is accountable? How are the elements connected? Many parties in an organization may be held accountable, formally, or feel accountable, informally, for something to another party. These parties may be organizations, groups, division, dyads and individuals.

Accountability is not only a vertical, mechanical and technological system, it could be formal and informal, and involve lateral communication and accountability. As Munro and Hatherly (1993) put it, devolved organisational settings may foster the constitution of lateral communication and lateral accountability. Hence, understanding accountability only through a hierarchical, rational and mechanical manner is limiting, since individuals and organisations also develop systems of lateral accountability. The latter support and regenerate sluggish systems of hierarchical accountability through formalised, or not, systems and relationship like team working or cross level connections among the parties. Agency is a necessary precondition for responsibility and accountability, but also for the constitution of self-regulation and controlling mechanisms in situated autonomy (Bracci, 2009).

As stressed by Considine (2002), the traditional hierarchical structure of accountability is not coherent with the new forms of public service organization and delivery. In the new age of

network and/or joined-up government public officials are required to move outside the hierarchical structure of government searching for collaboration, quasi-market relationships with contractors, competitors and co-producers (Considine, 2002, Osborne and Gaebler, 1992).

Where co-responsibility, collaboration and overall prevail in the delivery of public services, accountability becomes a structural contingency problem. Accountability systems need to adapt constantly to reflect the actual conditions of the network. Inter-dependence in achieving shared outcomes should also involve a shared accountability (Considine, 2002).

As the way public services are delivered become more complex, involving several agents and principals, accountability goes through process of change (evolutionary or adaptive) or even crisis (Considine, 2002).

Networks in public services have become a relevant organizational form through which needs and clients' demands are satisfied. A network can be defined as consisting of two or more organizations that deliberately decide to collaborate and coordinate with one other to deliver services or programs, address problems or opportunity and acquire information and resources (Kenis and Provan, 2006: 227).

Besides, the literature suggests network forms are particularly effective in tackling 'wicked problems'. This concept (Rittle and Webber 1973) refers to problematic social situations where: (1) there is no obvious solution; (2) many individuals and organizations are necessarily involved; (3) there is disagreement among stakeholders; and (4) where desired behaviour changes are part of the solution. Ferlie *et al.* (2011) argue about the fact that the forms of collaborations between actors can create also hybrid forms of collaboration, between hierarchy and pure network.

This condition raises the question of control and the difficulty of establishing accountability in public management network. Networks are built around collaboration, and the idea of formal, hierarchical accountability mechanisms is considered as inconsistent with the concept of network. However, the call for accountability of a network cannot be dismissed, since accountability (whether formal or informal, hierarchical or later) is necessary, not only to coordinate the network, but also to exert the public scrutiny over public service and resources.

As Kickert *et al.* (1997: p. 3) argued: "one of the major challenges with which public management is confronted is to deal with network-like situations, that is, situations of interdependencies". At

the local level, the growth of multi-agency relations is associated both with the changing of accountability pattern across organizational boundaries.

Agranoff and McGuire (2001) argued that it is “difficult to establish accountability in public management networks”. Indeed, in the case of networks no single organization is fully responsible and accountable for the network level outcomes. Although accountability in networks is often problematic, it is certainly not an irrelevant issue or absent. Indeed, to make a network accountable it is necessary to measure its outcomes and performance (Agranoff and McGuire, 2001: 311). The two authors also suggested that hierarchical, bureaucratic accountability are simply not applicable in networks (p. 310).

Collaboration and partnerships offer the possibility to increase government capacity to respond more promptly to changing needs and wicked problems, they call for a diverse form of accountability (Page 2004). Indeed, strong hierarchical or legal controls are considered to hinder the effectiveness of the network actions. Radin and Romzek (1996) argue that accountability relationships relying on professional standards and political responsiveness can to some extent substitute the strong hierarchical accountability. As Scott (2006: 190) argues “conventional accountability narratives, emphasising ex post and hierarchical forms of accountability, with only very limited reach beyond the state actors, are unable to support the burden of providing a narrative of accountability that can legitimate governance structures involving diffuse actors and methods”. It is important to recognize that in complex network structures new accountability models are needed to recognize the inherently intersectoral and complex nature.

Governing a network is also a matter of balancing power (O’Toole and Meier, 2004), and also the resulting accountability regime, is affected by the reciprocal role and by the institutional design. As a consequence, it is interesting to understand how the accountability regime changes during a period of institutional change within a network, due to the budget cut-back affecting the overall amount of resources.

2.1. *The framework of analysis*

The nature of social service network suggests to search for some type of accountability, aligned to the institutional environment (Romzek and Johnston, 2005). In particular, we consider three of the

four types of accountability (e.g. hierarchical, legal, professional, political) suggested by Romzek and Dubnick (1987): legal, professional and political accountability. The hierarchical accountability is not here considered, not because absent, but it may be affected by the presence of contracts among the actors or lateral forms of accountability (Shillemans, 2008). The traditional hierarchical mode of accountability is considered un-effective in a network (Radin and Romzek, 1996; Mildward and Provan, 2000). Legal, professional and political accountability are critically important in a network.

Legal accountability involves frequent application of external monitoring of performance for compliance with established standards and mandates, typically through formal state oversight and external performance and financial audits (Bardach and Lesser 1996). Legal accountability is based on relationship between a controlling party and a member of the network, often based on a contract (Romzeck and Johnston, 2005). The controlling party can impose legal sanctions or assert formal contractual obligations. Legal accountability is thus ensured through laws and explicit standards set in legal agreements set in binding contractual arrangements.

Professional accountability becomes relevant in case of technically and uncertain problems. In such context, work arrangements grant high degrees of autonomy to individuals or agencies, deference to expertise, on-going consultation, and an emphasis on performance that supports best practices (Romzek and Dubnick, 1987; Romzeck and Johnston, 2005). In contracting, this type of accountability often manifests itself as an acceptance of professional decisions about best strategies for achieving outcomes. Social services are an example of public services where professional accountability is diffuse and meaningful (Bracci and Llewellyn, 2012). Professional accountability structures rely on the skills and expertise of professionals to inform sound judgement and discretion, and according to Romzek and Dubnick (1987: 187) "*professional accountability is characterized by placement of control over organizational activities in the hands of the employee with the expertise or special skills to get the job done*". Professional accountability can be manifested through a networked relationship between professionals and the means by which they associate with one another (Koliba et al, 2011: 250). Mashaw (2006) argue that professional accountability can be understood in terms of the horizontal ties that exist between social networks of professionals who voluntarily associate with each other, transcending the organizational boundaries.

Political accountability occurs when there is a discretion in the pursuit of responsiveness to key stakeholders (i.e. government purchaser of services, legislators, peer service provider networks, clients). Responsiveness to key stakeholders is a common survival skill for nonprofits; their historical dependence on donors and public grants and contracts for financing has necessitated the development of network management skills (Milward and Provan 2000). As Romzek and Dubnick (1987: 229) argue: *“while political accountability systems might seem to promote favouritism and even corruption in the administration of government programs, they also serve as the basis for a more open and representative government”*.

Under the expectations inherent to political accountability, *“public agencies are expected to be responsive to other actors within the political system, particularly to elected politicians aiming to control their activities”* (Mulgan, 2000: 566). In democratic systems, political accountability is associated as democratic accountability through which citizens and the elected representative serve as actors to whom accountability must be granted (Koliba, et al., 2011: 246).

Table 1 – Accountability types in a network

Type	Key driver	Source
<i>Legal accountability</i>	Compliance	Romzek and Dubnick (1987)
<i>Professional accountability</i>	Deference	Romzek and Dubnick (1987)
<i>Political accountability</i>	Responsiveness	Romzek and Dubnick (1987)
<i>Informal accountability</i>	Shared responsibility	Romzek et al. (2012)

Informal accountability is related to the expectations and inter-organizational behaviours of actors within the network (Romzek et al., 2012). Informal norms and inter-organizational dynamics can lead to the development of reciprocal relationships and a reciprocal sense of accountability (Bardach and Lesser 1996; Page 2004; Whitaker et al. 2004). Informal accountability emerges from the unofficial expectations and discretionary behaviours that result from repeated interactions among network actors. As argued by Romzek et al. (2012), informal accountability is subject to cross-pressures from contextual variables like competition, staff turnover and fiscal constraints. Informal accountability shares many aspects with the collaborative accountability that can bind actors as peers and partners (Mashaw, 2006),, and where collaborative behaviour, norms of trust,

reciprocity and reputation become relevant factors for the durability and functioning of a network (Morris et al., 2007; Kreps and Wilson, 1982).

The paper focuses on the changing pattern of accountability in a network during a period of budget cut-back by public administration. Even though the framework adopted is static, in the sense that accountability practices are conceptually freeze-framed in a particular point of time, the relevance of change needs to be recognized. In doing so, we attempt to analyse, in different phases, the way accountability changes due to the different environment.

We adopt a concept of change in terms of sequence of phases, rather than disruptive or radical kind of change (Langley, 1999; Van di Ven and Scott Poole, 2005). The budget cut-backs in public spending in the social care network is used for the identification of phases, accordingly to previous research on the similar issue (Carlsson-Wall et al, 2011; Ezzamel and Bourn, 1990). In this paper, a budget cut-back is defined in the concurrence of a significant reduction of the overall budget and its recognition by the participant of the network. This involves a financial impact to the actors of the network, with potential threat to the continuity of the programs and/or services (see Ezzamel and Bourn, 1990). The research detected two phases. The first one before the budget cut-back, and the second one after the budget cut-back.

The changing patterns of accountability are considered an outcome of the reduction of public financing and the need to distribute cuts along the network. As argued by Ezzamel and Bourne (1990), financial crisis impact on the wider organizational environment, including suppliers and society at large. The two authors suggest that the focus of control, and thus of accountability, in such situation will be located to the financial and contractual aspects, rather than on other dimension of accountability.

3. The case study: background

The case-study under analysis in this paper concern an Italian social services network involving public sector organizations and a number of not-for-profit organizations.

In Italy, social services are in charge of the Local authorities that rationalize the demand for that kind of services in a specific territory (e.g., a municipality) and then plan and manage the provision

of the services in collaboration with health care authorities and third sector organizations (e.g., social co-operatives, charities, voluntary associations).

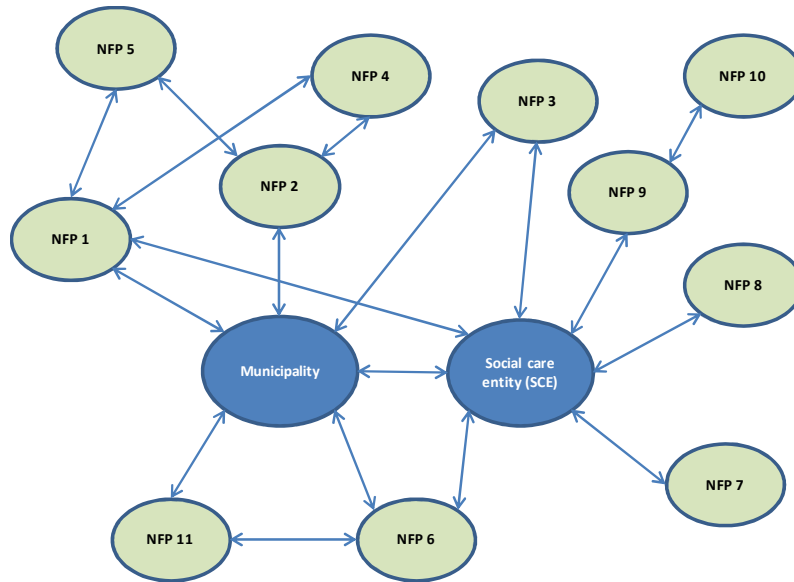
Social services encompass a wide range of services including: the care of elderly and disabled people, the care of HIV patients and those terminally ill, treatment of chronic and degenerative illness, the management of child care centres, supporting poor families, immigrants, abused women and children, and the management of centres for those addicted to drugs, tobacco and alcohol. The main reforms in the area of social services have been driven through Law 328/2000 that specified the role of the Local authorities (with respect to other levels of government, such as Central and Regional Government) and the need for a higher integration with social care authorities and third sector organizations. With the introduction of Law 328/2000 many new issues about the competences and accountability of the new social actors – health care authorities and third sector organizations- developed (see, for example, Law 328/2000 on charities and Law 138/2011 on the social professions). As a consequence new laws were constantly issued or existing laws modified and influenced by the interests of the political parties in government at the time. This process of law reform enlarged the number of stakeholders that potentially affected, or were affected by, the Local authorities' strategy and management of social services. In addition to specifying responsibility for services, the introduction of new laws also defined the minimum standards of services in terms of the quality and quantity that any local authority should provide in order to receive public funding for its activities.

The social service network under analysis is characterised by the presence of two public sector organizations (a Municipality and a Social Care Entity - SCE) and 11 not-for-profit organizations (NFP). Figure 1 presents in graphic form the relationships existing in 2012 among the different actors. The two public sector organizations play a multi-faceted role, in particular:

- The municipality regulates and defines the strategic and operational objectives of the social service network. It owns and finances the CSE, and deliver specific social service projects toward NFP organizations. It manages a budget of some € 16,8 mln with 20 employees
- The ASP is in charge of the actual deliver of social service both directly or through NFP organizations. It manages a budget of some €17 mln with 157 employees in 2012. It receives most of its revenues through the Municipality (45%) and the rest from

contribution of the clients and other public funding (Regional government, Central government).

Figure 1 - Social service network: a representation



4. Methodological notes

In methodological terms, this paper can be considered exploratory case study attempting to understand, rather than predict, emergent phenomenon and issues (Scapens, 1990). The theoretical framework is used as a skeleton to focus on specific issues of interest and be fleshed out by relevant aspects of the case (Laughlin, 1995).

The research methodology, given its exploratory nature, is based on a case study in a social care network. The research, started in 2012 and it is still on-going, it is qualitative in nature adopting several method including interviews, direct observation and participation, document analysis.

In particular, the interviews were conducted during the first stage of the research to managers and professional of the two public sector organizations. Twelve interviews (6 for each organizations) were conducted so far (see table 2). The interviews lasted on average one hour: some of them were recorded, while for other detailed notes were taken. Open ended questions were used in order to ensure that other interesting issues and aspects were not missed and, thus, adapt the interview accordingly, without losing the overall direction (Irvine and Gaffikin, 2006).

The aim of this first round of interview was to understand the perspective of the two organizations governing the network, both in terms of financial resources allocation, control and the system of accountability adopted before and after the budget cut-backs were introduced.

In the further development of the research, the interviews will be extended also to the manager and professionals of the NFP organizations in the network.

Table 2 - Interviews details

Organization	Interviewee	N° interview
Municipality	General manager	1
	Service manager	1
	Administrative function	2
	Social plan coordinator	1
	Social care projects coordinator	1
SCE	General manager	1
	Adult social care manager	1
	Elderly social care manager	1
	Children social care manager	1
	Controller	1
	Care professional	1

As mentioned before, two phases have been considered to structure the periods and present the results of the case study (Miles and Huberman, 1994). The first period considers the years before 2010 (included), in which the level of resource was stable or increasing in some years. This period will be labeled “Before cutback”. The second period considers the years from 2011 to now where the cuts were introduced constantly the overall reduction reached some €6million (see table 1). This period will be labeled “After cutback”.

During the interviews, the author tried to overcome the risk of distorted memories when talking about the past by asking the same questions to different person. In this way, the answers to the same questions were compared and triangulated with other documents whenever possible (Scapens, 1990).

5. The findings

5.1. Accountability before the budget cut-backs

The level of resources from 2007 and 2009 (see table) experienced an increasing or stable pattern. This allowed the network to invest in the existing services and new programs. Indeed, social services benefited of a special government initiative towards disables, elderly and people needing to be integrated in the society (i.e. former prisoners, non EU residents, ect.). A social service manager described the period as following:

“It was a stimulating period, having resource to imagine new initiative, programs. We could experiment and involve competencies and resources from the society” (Service Manager-Municipality).

Table 3 – Public spending available in the network and change from previous year

	2007	2008	2009
Total public spending (€mln)	30,4	32,1	32,4
%change previous year		+5,5%	+0,1%

The number of collaborations and of contracting out form increased. The role of the public organizations became that of governing the web of relations that it was growing in the period.

The case reveal that during that period the emphasis on auditing, external monitoring based on formalized standard was present, but not so explicitly:

“Monitoring the way public money was spent by a third party was important. However, we did not rely on strict standards or benchmark. No-one really looked at the way contracts were set and evaluated the NPO against it” (Controller – ASP).

On the other hand, the accountability system appear to be mostly based on an high reliance of professional accountability. Coherently to this, the emphasis was on “deference” to contractor expertise. Accountability tended to focus on discussions around the outcomes, peer-to-peer evaluation of cases and successful interventions. However, not explicit standard existed. Professional accountability had inter-sections with forms of informal accountability. Indeed, issues of trust, reciprocity and respect turf (Romzek et al. 2012) emerged during the interviews:

“We had, and still have, trusted partners that we don’t consider just supplier, and this respect of their competence and specialization is recognized by all other organizations” (Children social care manager)

“I can say that we know who to trust or not. And we take this into consideration for future decision to collaborate or involve in new initiatives” (Service manager).

The frequency of communication was considered high, and frequent formal and informal meetings were set in order to sharing information, but also to discuss about problems and how to fix them.

Political accountability, with the emphasis on responsiveness, was an ever present aspect of the relationships in the network. The constituencies were different, in many case the elected officials (the council member) were the most referred to. The actors of the network appeared to be highly responsive to the policy priorities and programmatic needs of the constituencies.

“Many of the NPOs refer directly to the assessor or the city major, or with the general manager in charge. Sometimes, those relations are not so transparent, but it allows high flexibility or promptness for interventions by those organizations” (Social plan coordinator).

Political accountability appear to go beyond legal accountability in the sense that it is to some extent “superior”, and a priority:

“The need to be responsive was linked to lesser attention on standards and control in the contract. Even for us (ndr. Public organization), the relations with the constituent is strategic and relevant and the assessor has expectation that the service will be responsive to any new priority or program” (General manager).

5.2. *Accountability after the budget cut-backs*

From 2010 the financial crisis hit heavily the public finance and it resulted in a steep decrease of public funding in the social sector (see table 4).

From 2010 and 2012 the overall public financing of the network decreased constantly from a total of some 28,47 mln in 2012 to a 25,59 mln in 2010 (-10%). In 2013 the approved budget talks about 22,91 mln available, totaling the reduction from 2010 at -19,5%. This reduction is due to the fiscal stress of the Italian public finance. The budget cuts are hitting all area of interventions, and social care is not excluded.

Table 4 – Public spending available in the network and change from previous year

	2010	2011	2012	2013 (forecast)
Total public spending (€mln)	28,47	26,12	24,59	22,91
%change previous year	-12%	-8%	-4%	-7%

As a consequence, the public organizations governing the social care network went through a process of revision of all area of interventions:

“2010 and 2011 have been tremendous year, with heavy decision to be made to cut-back budget. We had to end some projects, to reduce interventions, we tried to do more with less” (General Manager).

The budget cut-backs had also consequence in the contractual arrangements with the actors of the network. All contracts were revised during the period from 2010 to 2012, and more explicit standards were set, also on the reimbursement system was modified. The system of accountability had inevitable consequence.

First of all, legal accountability appears now to be more compelling, and the emphasis on auditing and external monitoring based on explicit standard diffuse most to all contracts. Both the Municipality and the ASP increased their internal control system and required more report and accounts by the NPO of the system. As confirmed by the Adult social care manager: *“I personally went through all contracts with the NPOs, asking for more frequent reports on contractual arrangements and standards. It was not easy at the beginning, but we are getting along now”*.

Professional accountability has become in this period more focused on outcomes with some important innovations introduced. Both public organizations are now keener in trying to understand the real impact of social care services and programs. Accountability entails measures such as permanent home placements, successful employment training activities, or client health or living conditions.

“since 2010 we introduced a new method to evaluate the outcomes for every case in terms of living condition, to assess the quality of our interventions. This involves a different way of working, with capacity and knowledge building going on” (Elderly social care manager).

Political accountability has become less relevant in the network. Indeed, given the lower level of resources, the networks seemed to have lost part of its responsiveness and flexibility to respond to new priorities and programs. The number of constituencies involved in the accountability process reduced and the focus became the records of service provision in the contract program areas. Contractor performance moved towards the caseload and the overall cost.

Informal accountability after the cut-backs appear to be downplayed. As the number of standards and formal measures to account for increased, the accountability relationships typical of an informal system decreased in frequency and relevance. Although trust, reciprocity are still at the center of the network, the increased competition and the financial pressures, it becomes hard to guarantee favors, future collaboration and public recognition (Romzek et al., 2012). *“If in the past was possible to guarantee to our more close partners future collaborations and support them with advance notice of available funding, nowadays we are obliged to be more focus on the overall efficiency and effectiveness of the network. It is very difficult to give favors to anyone”* (General manager).

6. Discussion and final reflections

The budget cutbacks experienced in the last years in many countries, intersected organizational forms for providing public services characterized by inter-organizational relations or even networks.

Table 5 summarizes the preliminary findings of the case studies. The system of accountability appears to have been affected by the budget cut-backs imposed since 2010. The financial pressures, the emphasis towards cost and efficiency, the increased competitions had several consequences.

First of all, legal accountability has now and high relevance and it is at the center of the reporting and auditing practices. Standards are set on contracts, as well as reporting obligations. This process was counter-acted through an increased professional accountability. Managers as well as professionals urged to measure the outcomes and real impact of services and programs in order to defend “their turf” from further cuts.

Besides, political accountability was set aside, its relevance in the accountability mechanisms decreased, given the constraints in being responsive to any constituencies.

Finally, informal accountability moved from an high relevance in the before-cut era, to a moderate relevance. This confirms what proposed by Romzek et al (2012). The authors suggested that the main challenges to informal accountability are financial pressures, competition and turf battles and staff turnover.

Table 5 – Accountability changes in the case study

	Before-cutback	After-cutback
<i>Legal accountability</i>	Moderate	High
<i>Professional accountability</i>	Moderate	High
<i>Political accountability</i>	High	Moderate
<i>Informal accountability</i>	High	Moderate

The paper aimed at understanding the impact of budget cut-back on the accountability system of a network. In doing so, we adopted as a framework the types of accountability proposed by Romzek and Dubnick (1987) and Romzek et al. (2012).

Accountability in networks is a relevant issue in the delivery of public services (Haque, 2000, Considine, 2002; Ferlie et al, 2011), and the present paper attempts to contribute to the dynamics involved and the impact on the network.

As service delivery system becomes more complex, giving also the reduced resources, the paper showed that the accountability systems undergo a dynamic process of evolution an adaptation (Considine, 2002). This involves also contrasting and conflicting dynamics. As the case shows, informal accountability risks to be downplayed by legal accountability, and in general by formal accountability process. This can lead to a reduced effectiveness of the network (Romzek et al, 2012). This evidence recalls similar reflections made more than thirty years ago by Stenberg (1981) who argued: “(...)as governmental growth rates slow or decline and intergovernmental management moves from an expansionist to a cutback orientation, a reformulation of cooperative federalism appears warranted to take in account forces of competition, conflict, and centralization and the stresses that these changes may place on a dynamic, highly intergovernmentalized system and those who function within it” (p.10).

It is thus important for regulators and policy maker to reckon the existence of multiform accountability systems and the effects of cutback management on it, allowing for more intelligent forms of accountability (Roberts, 2009). Accountability in the case studied confirms to be a social practice, vital for the recognition of the self and other. It is characterized to be multidimensional, formal and informal, hierarchical and lateral, making it an hybrid system in complex context as a social service network.

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