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Accountability That Keeps on Giving: Open Issues in the Delivery of Public Services

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ABSTRACT

Reviewing and discussing current "hot" issues in the public accountability of public services from the different perspectives of central and local government, healthcare, universities, and third-sector organizations, this piece aims at open a debate on how to improve both research and practice in these realms. All sectors show evidence of accountability systems under strain or failing, with persistent conflicts between the technical or quantitative aspects of accountability and broader, more qualitative dimensions. These sectors also show the problematic relationship between diminishing resources and expanding accountability demands. All such aspects are worthy of further study, including the role of multiple felt experiences and the psychological impact on individual actors.

1 | Introduction

This discussion piece is inspired by the debate ignited by the workshop of the British Accounting and Finance Association (BAFA) Public Services and Charities Special Interest Group that was held at the University of Manchester in 2024. Here, a number of researchers came together to share ideas and advance a possible research agenda for academics and research students in the area of public services, focusing on central and local government, healthcare, universities, and third-sector organizations (TSOs). Given the jurisdictional context of BAFA, invariably, much of the discussion was UK-focused. However, it was widely recognized that the underlying challenges showcased in the debate are salient across jurisdictions, and this was widely reflected in the empirical research (and the theoretical and broader literature material) referenced in the discussions. Issues surrounding the public accountability of public services, an ever-changing concept (albeit much debated in the literature), again came to the fore during deliberations.

Accountability, using an agency-theory perspective, can be viewed as a process whereby organizations, acting as agents, account to their principals (Ebrahim 2003). Bovens (2005a, 2005b) describes this as "narrow accountability," which evolves along three phases: an obligation to give an account, a debating phase, and a judgment phase. Stressing a broader view of the concept, Fry (1995) considers accountability in terms of "public account-giving," including "justifications, rationalizations, stories, excuses" (184). Echoing similar themes, others have stressed the requirement to explain and take responsibility for actions through giving and demanding the reasons for particular conduct (Roberts and Scapens 1985). Other comparable discussions tend to emphasize a hierarchical connection between a giver and a demander of accounts (Idowu 2013), with this frequently related to notions of external or public accountability.

Ferry et al. (2025), when debating a distinction between "public accountability" and "accountability" more generally, argue that the use of the former is often restricted to situations where public-service providers are involved in delivering a service to the wider public and the provision of "upward" accountability (to those with particular power) dominates. Two aspects of the public can be identified, where the account is given in public, and the accountability relationship is situated within the public sector (Bovens 2005a). Notions of "horizontal" accountability (to peers) or "downward" accountability (to beneficiaries or service users) are also frequently highlighted as being critical in this context. Given the variety of nuances, it is perhaps unsurprising that "public accountability" has been variously described as a chameleon-like, ever-expanding concept (Sinclair 1995). Similarly, Agyemang (2024, 2), in surveying accountability practices and the accountability literature, describes accountability as a "murky concept that is difficult to define." Recent work also encourages a shift in analytical emphasis from account-givers to account-holders: Steccolini (2026) argues for moving from a predominantly accountor-centered view of public accountability towards "accountee-ability," emphasizing the plurality of accountees and the differentiated capacities, resources, and power relations that shape their ability to demand accounts and secure responsiveness.

Focusing on current "hot" issues in the public sector, this paper opens a conversation on how to improve both research and practice in these realms. The paper identifies several interconnected issues, spanning well beyond specific types of public services, and proposes a number of key questions to advance future research in this much-needed field of inquiry.

2 | Central and Local Government

The UK central government has been a pioneer in the adoption of the Whole of Government Accounts (WGA). While the WGA's potential for enhancing accountability and fiscal management has been widely recognized, it has also faced persistent criticism regarding its complexity and the timeliness of its data (Heald and Hodge 2024; Ferry and Midgley 2023). This tension is illustrated by the 2022–23 WGA, which consolidated the accounts of only 10% (43) of eligible English local authorities. For the first time, on November 26, 2024, the Comptroller and Auditor General issued a disclaimer on the latest WGA [1], stating he was "unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion" (HM Treasury 2024, 279). This decision, described as "expected but disappointing" by Treasury Permanent Secretary James Bowler (Public Accounts Committee 2025, 7), stems from systemic failures within the English local-government accountability system. These failures resulted in a significant number of local authorities (196) submitting unaudited accounts, and a similar number (187) failing to submit any accounts at all (Bradley et al. 2023a, 2023b; Brackley 2025). Only a small number (24) of other bodies failed to submit accounts (HM Treasury 2024, 22). The Comptroller and Auditor General stated that the impact of the missing data was so material and pervasive that the published net income position of £14.6bn in the Statement of Revenue and Expenditure would have become a net expenditure position if the data were available (HM Treasury 2024, 285). Despite this, the WGA continues to be deemed a valuable tool for public accountability and transparency (HM Treasury 2024, 30).

Unlike local government audits in other parts of the United Kingdom and central government audits, the audit of English local authorities is wholly carried out by private-sector auditors using private-sector auditing standards. At a time of low public trust in institutions and heightened geopolitical uncertainty (Prats et al. 2024), the "parlous state" of local government auditing in England (Public Accounts Committee 2025, 7) demands serious reflection on its impact on democratic accountability. Public audit is often viewed as crucial to building trust between public bodies and citizens (White and Hollingsworth 1999). If, as Ferry and Midgley (2022, 12) argue, "audit is a cornerstone of public accountability," what happens when that cornerstone comes loose? In addition, and crucially, why?

A vast stream of research (Redmond 2020; Bradley et al. 2023a, 2023b; Brackley 2025) has investigated the systemic failures and called for reform. If the current English local public audit system is demonstrably ineffective, does it truly negate all prior reform efforts? Or, as Hyndman and Liguori (2024, 337) suggest, "should the history of New Public Management (NPM) reforms", and audit reforms in this context, "be re-read and re-interpreted as a story of shifts, adjustments, and learning?"

Could the current crisis in English local public audit prompt government officials, accountants, and policymakers to reconsider whether it is time to re-emphasize the "publicness" dimension of public-sector accounting and governance (Steccolini 2019; Bracci et al. 2021; Heald and Hodge 2024; Sicilia et al. 2025). Are there lessons to be learned from comparing the private-sector audit of public services with the public-sector audit of public services? Bringing "publicness" back into public-sector accounting also raises critical questions for accounting education. How must accounting education evolve to train the future generation of public-sector accountants and auditors? (Baylis et al. 2024). To achieve this, do we need to move beyond the confines of business schools and create interdisciplinary educational programs in collaboration with colleagues in public administration, public management, and public policy?

Finally, taking accountability to a different level, what would we find if we explored the felt accountability of the auditors? Tetlock and Lerner's (1999) social-contingency model recognizes that the behavioral responses of individual auditors are influenced by their psychological need to have the approval of others, including clients and colleagues. This multiplicity of accountabilities is felt rather than objectively experienced and is under-researched (Hall et al. 2017; Donnelly and Donnelly 2023). Disclaiming a set of accounts should be a rare occurrence and a last resort. How does it feel to take this action when your professional training teaches you to look for an alternative solution?

3 | Healthcare

Public accountability in healthcare had high visibility during the pandemic, with many healthcare performance indicators, such as mortality, infection rates, hospital-bed availability, ventilators, and protective equipment, being reported on a very frequent basis (Mitchell et al. 2021). This approach, however, offers only a narrow focus on managerial aspects of accountability, centering on meeting technical measures by using accounting mechanisms and calculative practices at the micro level (Ahrens and Ferry 2021). Previous well-regarded performance-measurement systems had already been weakened (Grubnic and Heath 2023). Transparent government action and justification of public spending through parliamentary oversight fell away. Producing accurate and timely financial reports became challenging and led to the postponement of the Spending Review, a major accountability instrument for reviewing government spending. Key issues included how the government used emergency powers and extraordinary spending during the crisis, as the suspension of normal accountability mechanisms led to the non-publication of contract details, conflicts of interest, and inadequate risk assessment (Ferry et al. 2024). Sian and Smyth (2022) note that in the absence of traditional mechanisms, democratic accountability broadened as civil society organizations, media, and independent audits stepped in to hold the government accountable, highlighting mismanagement and lack of transparency.

The implications of these fragmented forms of accountability, with a lack of provision of the "big picture" from oversight bodies, have become more apparent post-pandemic as UK healthcare has struggled to return to pre-pandemic service levels, with backlogs and shortages remaining widespread (Exworthy et al. 2023; Stafford 2024). Recent National Audit Office (NAO) reports (National Audit Office 2021, 2022a, 2023, 2024a, 2024b) examined service-related issues, including backlogs, waiting times, and mental health, as well as structural aspects such as funding and staffing. Innovations such as the NAO's visualization map for health and social care (National Audit Office 2022b) offer useful data. However, as it is not within NAO's scope to challenge policies, these lack a critical commentary.

This brings forth questions on how democratic trust in healthcare governance can be restored, particularly given concerns and skepticism over the ongoing health inequalities and patchy service delivery across the country, and the need to provide more joined-up scrutiny across public-healthcare bodies. As researchers and users of public healthcare, we can respond by examining how the government might reconcile the existing fragmentation of accountability and create a new governance model that embraces the greater, but largely invisible, use of hybridity in private-sector service and facility delivery (Gore et al. 2020; Grossi et al. 2022). We can also ask how we can harness AI and data analytics efficiently for measurement purposes, while considering how scrutiny and oversight can, as well, capture qualitative aspects (Vesty et al. 2023). In addition, we can ask how crisis governance can be designed so that, even under emergency powers, parliamentary oversight, auditability, and transparency of procurement and contracting can be maintained, and how these safeguards should be operationalized across fragmented accountability in healthcare (Ferry et al. 2025). Finally, if we are serious about engaging as accounting researchers to make a difference in health, can we extend our accountability frames to address moral and ethical positions (Morinière and Georgescu 2022; Vosselman and De Loo 2023) in reconceptualizing performance management and accountability in healthcare?

4 | Universities

Having historically enjoyed a large degree of freedom and independence, over the last 40 years, English universities[2] have increasingly become subject to a range of government-imposed accountability demands and mechanisms. These include (to name but a few): the Research Excellence Framework (REF); the National Student Survey (NSS); the Teaching Excellence Framework (TEF); the Knowledge Exchange Framework (KEF)[3]; the marketization of higher education and associated consumer rights for students; and government demands to protect free speech on university campuses and widen participation. Greater government accountability demands have placed an increasing cost burden on universities, while funding per student has fallen in real terms, particularly in recent years, contributing to financial pressures across the sector.

These developments have been the subject of significant public-sector accounting research, much of which has focused on how universities or academics have responded to the different accountability demands and mechanisms introduced. This literature suggests that universities have, as a consequence, become more managerial, hierarchical, commercial, and consumer-focused (Gebreiter and Hidayah 2019; Gebreiter 2022; Hyndman and Liguori 2023; Al Mahameed et al. 2024; Dhanani and Baylis 2024; Hyndman et al. 2024; Sun et al. 2025).

These ongoing developments offer ample opportunities for further research in the United Kingdom and beyond, three of which we would like to highlight here. First, while government funding per student has declined over the last few decades, the recruitment of increasing numbers of domestic and high-fee-paying international students meant that most English universities experienced the greater accountability demands from a position of financial stability. As a result, universities generally had the resources to address such demands. However, more recent declines in real-terms domestic fees and international student intake have placed many universities in difficult financial positions. How universities can manage the still-expanding accountability demands under severe resource shortages constitutes an important question, both from research and practice perspectives.

Second, more research is needed on the organizations and mechanisms that operate these systems on behalf of the government. To get a fuller understanding of public accountability in higher education, we need to know more about, for example, how organizations like UK Research and Innovation (which manages the REF) and the Office for Students (which manages the TEF) operate, how they make their decisions, and what rationales and expertise underpin these decisions.

Third, future research could examine how increasing reliance on market-based income—particularly from international students, external funding, and commercial activities (e.g., spinouts, industry partnerships, transnational education)—is reshaping accountability in universities. This could explore whether the shift from trust- and judgment-based professional accountability toward more managerial and metrics-driven regimes is more pronounced in market-dependent institutions, and how this affects the role of accountability mechanisms for both internal and external stakeholders. Comparative work across countries and within the United Kingdom would be valuable—for example, contrasting Scottish universities' continued reliance on government funding with the more market-oriented models in England and Wales. This could also examine how tensions around mission drift, intellectual property, transparency, and financial risk play out and are managed across different higher-education contexts.

5 | Third-Sector Organizations

TSOs' missions are often associated with notions of public benefit, fair provision of public services, and social well-being. While their financial accountability is important, it is less central than in the for-profit sector. For example, though accountability via financial statements may be valuable to indicate that a TSO has "lived within its means," other wider non-financial performance information is of paramount importance to many significant stakeholders, including the general public (Connolly and Hyndman 2017). Given the variety of objectives, complexity of outputs, and stakeholders of TSOs, this different emphasis on accountability generally, and public accountability in particular, requires measurement frameworks that are multilayered, multidirectional, and multidimensional. These will, almost certainly, be both ambiguous and contestable (Connolly et al. 2017; Hyndman and McConville 2018).

Ambitiously (possibly, riskily), there has been an increasing tendency to develop single-metric (or single-word descriptor) performance measures for TSOs, either to summarize their organizational performance or specifically relating to major outputs emanating from the organization. Such attempts largely convert abstract concepts (for example, the quality of an educational project) into something categorizable and measurable, via a process of reification—that is, the objectification of reality and how things are perceived and structured (Feenberg 2015). Such is evidenced in the use of social return on investment (SROI) that has been adopted in an array of third-sector settings, including social enterprises, charities, and housing associations (Cooney and Lynch-Cerullo 2014; Giorbelidze 2024). SROI is a type of cost-benefit analysis developed to reflect the value of intangible/social benefits, with the aim of providing a precise economic valuation of the external contribution of a sector and/or its organizations (Arvidson et al. 2014). Key challenges in its development include: quantification of diverse impacts, valuing volunteer input, lack of standardized methodologies, and the need to exercise discretion and judgment. Single (albeit approximate) measures are frequently viewed as simpler to understand, presenting an impression of objectivity, logic, and exactness. As such, they are more likely to go unchallenged. This aura of questionable accuracy is likely to be uncritically accepted by those with limited ability to deconstruct the processes needed to generate SROI numbers (Ezzamel 1994). Similar reified tools risk commodifying reality and objectifying both those delivering the services and their beneficiaries or users. In extreme cases, this may lead people to lose their individuality, being increasingly treated as numbers. The use of simplified, inscrutable measures (and classifications), moreover, broadens the scope for self-interested gaming and possible injurious competition among TSOs (Arvidson et al. 2013).

Given the increasingly extensive use of objectified performance metrics in the provision of public services by TSOs, the time has perhaps arrived to ask ourselves, both as members of society and as researchers, whether such processes have helped (or hindered) accountability processes and the development of valuable social capital. To what extent do TSOs rely on the reification of performance to generate and disclose single-metric "easily understood" indicators; who decides what "counts" in the determination of this; and what are the behavioral consequences of such systems? Future empirical research should address these questions, encouraging in-depth, rigorous, and critical reflection.

6 | Conclusions

This debate piece aims to stimulate ideas for further research into public accountability, which, as the range of topics shows, can be characterized as "the gift that keeps on giving." Despite extensive existing research, the initial workshop and subsequent discussions highlighted several "hot" issues that warrant further research and improved practice. Because of length constraints, only brief snapshots of issues in four functional areas of UK public services are provided here. These are, by no means, exhaustive and obviously mirror the authors' partial and subjective views. The hope is, nevertheless, that they will spark new interest and discussions in these topics. All sectors show evidence of accountability systems under strain or failing. In local and central government, systemic failures in financial reporting and auditing have led to the first-ever disclaimer on WGA. In healthcare, fragmentation of accountability was especially exposed during the pandemic and has yet to be adequately addressed by the government. Universities face increasing and potentially unsustainable accountability demands, while TSOs struggle with inappropriate single-metric accountability systems. Altogether, these UK-based examples highlight different sector challenges and fragmentations in accountability and actor relationships, as well as tensions between quantification, publicness, and legitimacy. Given that these issues are equally relevant in many non-UK jurisdictions as well (as evidenced by references to empirical research from other domains), we also aim to spark international discussion and encourage comparative research across various administrative, welfare, and sectoral contexts. Overall, the evolving nature and potential crisis of public-accountability systems raise fundamental questions about whether current frameworks are fit for purpose and how they might be redesigned for greater effectiveness. Here, one potentially useful way to read across these examples is through Schillemans (2015) argument for calibrating accountability: the recurring challenge is less the absence of accountability mechanisms than their frequent misfit with task demands and decision settings. This suggests that "more accountability" is not necessarily always a positive phenomenon, as it has the potential, on occasions, to intensify overload and fragmentation rather than improve performance.

The reviews reveal the existence of difficult trade-offs between the technical or quantitative aspects of accountability and broader, more qualitative (judgment-based and reflective) dimensions. While universally present, this tension is most evident in healthcare, where the pandemic exposed the limitations of purely technical measures, and TSOs, with debates around SROI. There is scope for considering how better to integrate "publicness" dimensions of accountability (including moral obligations, and the role of public interest and social impact) into accountability frameworks. All sectors also show the problematic relationship between diminishing resources and expanding accountability demands. Local government audit failures occur in a context of austerity, healthcare struggles with post-pandemic service recovery, universities face increasing accountability requirements while government funding per student declines in real terms, and TSOs are pressured to quantify social impact (regardless of the difficulty of achieving anything close to an objective measure) with limited resources. This raises questions about sustainable accountability in resource-constrained environments.

A further debate area relates to the connection between legitimacy, trust, and democratic accountability. Low public trust has been highlighted in all sectors and related institutions during this time of geopolitical uncertainty. Future research could examine the role public audit plays in building trust between citizens and public bodies in local government, the challenges in restoring democratic trust post-pandemic in healthcare services, and the concerns about reductionist metrics affecting the legitimacy of universities and TSOs.

Overall, such considerations consistently reaffirm that public accountability is multidimensional, involving multiple stakeholders, with horizontal, upward, and downward accountability directions; multiple mechanisms (financial, performance, and democratic); and multiple purposes, including control and legitimacy. Across the four sectors, a recurring thread is that accountability deficits often reflect not only problems of account-giving by actors, but also weakened, fragmented, or competing forums whose capacity to obtain usable information, sustain meaningful questioning, and translate judgment into credible consequences is constrained. Moreover, and importantly, an area that has not yet received as much research attention is the role that both multiple felt experiences and psychological impacts on individual actors play in accountability frameworks and processes. Here, the notions of responsible accountability (Overman and Schillemans 2021; Helle and Roberts 2024) and the use of greater reflexivity within the research community (Vosselman and De Loo 2023) offer new opportunities for accountability research that can have a positive impact on society.

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The authors have nothing to report.

Conflicts of Interest

The authors declare no conflicts of interest.

Data Availability Statement

Data sharing is not applicable to this article as no datasets were generated or analyzed during the current study.

Endnotes

[1] The 2023–24 Whole of Government Accounts (WGA) received a second consecutive disclaimer of opinion. This was driven by a further reduction in audited accounts from the English local governments, where the proportion of submitted audited accounts dropped from 10% in 2022–23 to 4% in 2023–24 (HM Treasury 2025).

[2] Each of the constituent nations of the United Kingdom operates its own, somewhat different, higher-education policy. Due to space constraints, we have focused on English universities in this document, although many of these mechanisms also relate to universities in Northern Ireland, Scotland, and Wales.

[3] The REF evaluates universities' research quality and impact; the NSS gathers student satisfaction data; the TEF assesses teaching quality; and the KEF measures how universities work with businesses, communities, and the public sector to share knowledge and drive innovation.

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