

# Accountability and the Changing Function of the Control

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## Abstract

*Accountability, in terms of ensuring openness in public administration, is an important attribute. Certain authorities and managers of public institutions and processes allow evaluation of administrative action. In traditional public administration accountability included control of bureaucracy by politicians and politicians to account to the public through elections. In this regard, attention is given to rules of bureaucratic and legal processes. Accountability in the new public management approach is committed to ensure more managerial and institutional aspects. It focuses on professional accountability. Broader concept of accountability, the audit conducted in the manner set out to question the activities of public administration. Successfully carrying out the objectives of public institutions, in accordance with the fulfilment of the responsibilities is realized by means of control. Accountability is the only one of the control mechanisms for administrative functions. In traditional public administration, accountability is important to ensure the internal audit and bureaucratic control. In the new public management, accountability is carried out by means of performance indicators and results-oriented audits. This new audit approach concentrates on outputs rather than inputs.*

**Keywords:** *Accountability, Audit, Performance, Traditional Public Administration and New Public Management*

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## Hesap Verebilirlik ve Denetimin Değişen İşlevi

### Özet

*Hesap verebilirlik, kamu yönetiminde açıklığın sağlanması bakımından önemli bir niteliğe sahiptir. Kamu kurumlarının ve yöneticilerinin idari eylem ve işlemlerinin belli otoritelerce değerlendirilmesine olanak tanımaktadır. Geleneksel kamu yönetiminde hesap verebilirlik bürokrasinin politikacılar tarafından denetlenmesini, politikacıların da seçimler yoluyla halka hesap vermesini içermektedir. Bu bakımdan bürokratik*

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süreçlere ve hukuki kaidelere önem verilmektedir. Yeni kamu yönetimi anlayışı hesap verebilirliği daha çok yönetsel ve kurumsal açıdan sağlamaya çalışmaktadır. Profesyonel hesap verebilirliğe ağırlık vermektedir. Hesap verebilirlikten daha geniş bir kavram olan denetim, kamu yönetimindeki faaliyetlerin belirlenen biçimde yürütülüp yürütülmediğini sorgulamaktadır. Kamu kurumlarının amaçlarını başarıyla gerçekleştirmeleri, kamusal sorumlulukların uygun bir biçimde yerine getirilmesi denetim vasıtasıyla gerçekleşmektedir. Hesap verebilirlik yönetsel işlemlere ilişkin denetim mekanizmalarından sadece birini oluşturmaktadır. Geleneksel kamu yönetimi hesap verebilirliği sağlamak için iç denetim ve bürokratik kontrole önem vermektedir. Yeni kamu yönetiminde ise hesap verebilirlik performans göstergelerine dayalı ve sonuç odaklı bir denetim aracılığıyla gerçekleştirilmektedir. Bu yeni denetim anlayışı, girdilerden daha çok çıktılar üzerinde durmaktadır.

**Anahtar Kelimeler:** Hesap Verebilirlik, Denetim, Performans, Geleneksel ve Yeni Kamu Yönetimi

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## Introduction

Accountability has been occupying an important position in the reform of public financial management practices in recent years. Accountability, as a managerial-oriented response to the opening, imposed an obligation to the public administrators to fulfill their tasks successfully and important responsibilities to comply with the rules and standards.

How these responsibilities have been fulfilled or are being fulfilled in order to determine the mechanism of control is operated. To ensure accountability in the new public management approach with developed models, the control has taken a different content out of its traditional meaning. Depiction of finding solutions for the results of the control, in the form of numerical data based on the outputs/inputs comparison confirms this.

This study, aims to define the new role of the control within the meaning of the changing accountability. This study firstly focuses on the definition of accountability, features and types. In the transition from traditional public administration to the new public management, changes in accountability concept are discussed. Then the concepts of control are assessed. Types of controls are described in general. The relationship between control and accountability are evaluated by comparing the current and traditional meanings of the control.

## 1. What is Accountability?

Accountability means any person or group to another person or group because of the actions and transactions to give an explanation or to respond<sup>1</sup>.

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1 R.V Kluvers and J. Tippett, "Mechanisms of Accountability in Local Government: An Exploratory Study", *International Journal of Business and Management*, 5 (7), 2010, pp.47,

The most general sense of accountability means to be responsible to any other authority due to the actions and activities of a person<sup>2</sup>.

According to McCandles and Wright<sup>3</sup>; accountability concerns significantly the execution of responsibilities that affect to the public and it is an obligation to respond in the public sphere. The basis for responsive management approach views are summarized via the “citizen comes first” slogan.

In a wide-ranging concept of accountability include a matter of being qualified to account, be required to account, to ensure the accountability of the states required to keep accurate and complete records of public resources, documents and assets<sup>4</sup>. To be accountable refers to keep report on the responsibilities, to make a statement, to be ready in a position for all kinds of public evaluation and procedure<sup>5</sup>.

It is stated that the relationship of accountability is basically composed of three elements. The first of these is a responsibility to issue a statement the actors who decide on behalf of the people on their activities to an environment or authority. The second, the authority will have to account has questioning canals about those will account for their fulfilled behavior and provided information. The last factor, the scope of accountability may give the penalty for poor performance or the reward for good performance. In this context, accountability in public administration, as a requirement of the democratic system, ensures public confidence in public administration. It reinforces the legitimacy of the grace of public administration through improving its performance and it has a function of unethical practices terminator<sup>6</sup>.

The nature of accountability is the three basic characteristics. First of all, accountability is externally, due to the person to give an explanation to

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E. Owen Hughes, *Public Management and Administration: An Introduction*, USA: Palgrave Macmillan, 2003, p.237.

- 2 Guy Peters, “Performance Based Accountability”, Edt: Anvar Shah, *Performance Accountability and Combating Corruption*, Washington D.C: The World Bank, 2007, p.16; A. Graeme Hodge, “Accountability”, Eds. Philip Anthony O’Hara, *Public Policy and Political Economy, International Encyclopaedia of Public Policy, Vol:3*, Perth WA Australia: Global Political Economy Research Unit, 2009, p.2.
- 3 Henry Mccandles and D. Wright, “Enhancing Public Accountability”, *The Journal of Public Sector Management*, 24 (2), 1993, pp.110-118.
- 4 Robert Behn, *Rethinking Democratic Accountability*, Washington D.C.: The Brookings Institution Press, 2001, p.4.
- 5 Gerald Caiden, “The Problem of Ensuring the Public Accountability of Public Officials”, Eds. J. G. Jabbara and O. P. Dwivedi, *Public Services Accountability: A Comparative Perspective*, USA: Kumarian, 1988, p.25.
- 6 Mark Bovens, “Public Accountability”, Eds. Guy Peters, J. Pierre, *Handbook of Public Administration*, London: Sage, 2003, pp.184-193.

an external authority. The second, accountability includes social reciprocity and openness to interact with everyone. That is why the accountability is required to make a statement, the answers to investigate, to question, to correct errors, and ultimately to the requirement to adopt sanctions. Finally, in the relationship of the accountability, the authority that has account asker and ability to ask the right account are agreed in advance<sup>7</sup>.

With these characteristics, accountability explores who will be accounted against whom, what are the things that will account for, what are the tools and processes that made the comments, including sanctions in a way that results and impact of tools and processes<sup>8</sup>. Accountability includes a statement to make to the top authority (upward accountability), generally parallel an institution (horizontal accountability) or more lower-level organizations and groups (such as customers). System of accountability values are classified into three categories<sup>9</sup>: Economic values (includes financial integrity and financial activity), social and procedural values (fairness, equality, legality, etc.), continuity/security values (social cohesion, security, public services, etc.).

In general, accountability implies both a measure of answerability and enforceability and is often used with the similar concepts of surveillance, responsibility or public exposure. Accountability may thus be defined as the means through which individuals and organizations are held externally to account for their actions and as the means by which they take internal responsibility for continuously shaping and scrutinizing organizational mission, goals and performance<sup>10</sup>

The following table summarizes the relationship between these values and institutions of accountability:

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7 Richard Mulgan, *Holding Power to Account: Accountability in Modern Democracies*, UK: Palgrave Macmillan, 2003, p.555.

8 Malcolm Aldons, "Responsible, Representative and Accountable Government", *Australian Journal of Public Administration*, Vol. 60, No.1, 2001, p.39.

9 Colin Scott, "Accountability in the Regulatory State", *Journal of Law and Society*, Vol.27, No: 1, 2000, p.42.

10 Mónika Molnár, "The Accountability Paradigm: Standards of Excellence", *Public Management Review*, 10:1, 2008, p.128.

**Table 1.** *The Relationship between Values and Institutions of Accountability*

<b>What for Whom?</b>	<b>Economic Values</b>	<b>Social/Procedural Values</b>	<b>Continuity/ Security Values</b>
<b>Accountability to the Top Authorities</b>	Ministries will account for public expenditure to the Treasury	Administrative decision-makers give an account to the courts	Public service organizations give an account to the regulation agencies
<b>Horizontal Accountability</b>	Public bodies will account for the integrity and cost-effectiveness to the internal and external control bodies	Examination of Decisions by Control Authorities	Safety standards for approval of third parties
<b>Accountability to the Down Authorities</b>	Public service institutions are accountable to the fiscal markets	Public and private service providers give an account to service users	The negotiation need for public service requirements

*Resource:* Colin Scott, "Accountability in the Regulatory State", *Journal of Law and Society*, Vol.27, No: 1, 2000, p.43.

Bovens considers accountability as a virtue and a mechanism. In the former case, accountability is used primarily as a normative concept, as a set of standards for the evaluation of the behavior of public actors. In the latter case, accountability is used in a narrower, descriptive sense. It is seen as an institutional relation or arrangement in which an actor can be held to account by a forum. Accountability as a virtue is important, because it provides legitimacy to public officials or public organizations. Accountability arrangements assure that public officials or public organizations remain on the virtuous path<sup>11</sup>. Accountability studies that see accountability as a virtue are basically studies about good governance and about how to achieve this. On the other hand studies those conceive of accountability as a mechanism focus on the relationship between agents and forums<sup>12</sup>. In the American discourse, accountability is used predominantly as a virtue or as a set of normative standards for the evaluation of public actors. In British, Australian or continental European debates, accountability is seen as a social mechanism, as an institutional relation in which an actor can be held accountable<sup>13</sup>.

11 Mark Bovens, "Two Concepts of Accountability: Accountability as a Virtue and as a Mechanism", *West European Politics*, Vol:33 No:5, 2010, p.946-954.

12 *Ibid.*, p.957.

13 Tom Williems and Wouter Van Dooren (2012), "Coming to Terms with Accountability", *Public Management Review*, 14:7, p.1013.

There are some indicators of an effective accountability<sup>14</sup>:

**1- Clarity of the Roles and Responsibilities:** The roles and responsibilities of the parties involved in accountability are to be understood well, and they need to be agreed on.

**2- Clarity of the Performance Expectations:** Follow-up of the objectives, expected achievements and limitations taken into consideration should be clear and understandable.

**3- Establishing a balance between the capacities and expectations:** Performance expectations must be associated with the capacities of each party in the form of a clear and balanced. When the negative effects on the performance of the service occurs, everyone must take responsibility for further action. It should be known in advance that accountability may cause you to lose one's job.

**4- The Reliability of the Reports:** To describe performance and results achieved, the required information is reported on a reliable and regular basis. The responsible persons explain their responsibilities and the reasons of success and failure as a justification.

**5- Review and Rationale Adjustment Mechanisms:** People will give an account of the performance achieved shall operate in a transparent process of investigation and disclosure.

Accountability has three distinct functions. First, governments are held accountable for a variety of well-established rules and procedures to prevent unfairness or abuse of power (Constitutional Function). Second, citizens (or by means of elected representatives) want to have the final say because the ultimate authority and ownership of the state rests with the citizens (Democratic Function). Third, we also care what government accomplishes. We want to hold governments accountable for their results (Performance Function)<sup>15</sup>.

There is also other functions accountability in public administration. These are listed as follows<sup>16</sup>:

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14 Hakan Özbaran, "Kamu Kesiminde Hesap Verme Sorumluluğu Uygulamalarının Modernizasyonu", Sayıştay Başkanlığı Araştırma ve Tasnif Grubu Bilgi Notu, 2001, s.4-6. <http://www.sayistay.gov.tr/yayin/elek/ektupana2.asp?id=278>, (5.9.2009); Gerry Stoker, "Quangos and Local Democracy", Eds. M. V. Flinders and M. J. Smith, *Quangos, Accountability and Reform: The Politics of Quasi Government*, UK: Palgrave Macmillan, 1999, p.49.

15 Tom Williams and Wouter Van Dooren (2012), "Coming to Terms with Accountability", *Public Management Review*, 14:7, p.1023.

16 Peter Barberis, "The New Public Management and a New Accountability", *Public Administration*, Vol.76, 1998, p.463.

- To maintain and enhance both the legitimacy of the government and public service organizations
- While keeping the legitimate private interests, keeping the public interest in mind and then to serve it
- In responsive, effective and efficient way, to carry out their public duties and responsibilities guiding given the responsibility to whom
- The power and authority given should be used appropriately for the public values, legal requirements and natural justice
- To monitor and control the activities and the use of resources of public officials in order to prevent abuse of power
- To ensure public officials take advantage of previous experiences and allow them to develop their performance

Accountability, as a form of control, has been working closely with ethics which is popular in the recent public administration reforms. Both concepts aim to develop the responsibilities of individuals and institutions in the managerial field. However, while ethics referred to internal control and responsibility of the person, accountability, describes the process of change directed to an external authority to the person<sup>17</sup>.

## **2. Types of Accountability**

Accountability, as a multidimensional concept, is subject to various classifications. These classifications have a different content according to the different location of the accountability in traditional public administration and new public management. This section describes the types of accountability.

### **2.1. Political Accountability**

Political accountability is an extremely important type of accountability within democracies. Political accountability means the supervision of the MPs by public through elections or voting mechanisms. To function in a healthy way political accountability is required the existence of a democratic electoral system, the limitation of the duration of politicians elected,

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<sup>17</sup> Bilâl Eryılmaz and Hale Biricikoğlu, "Kamu Yönetiminde Hesap Verebilirlik ve Etik", *İş Ahlâkı Dergisi*, Cilt:4, Sayı:7, 2011, p.34.

the limitation of the re-elected right, the dismissal of elected politicians have failed under certain conditions<sup>18</sup>.

Political accountability is a concept of constitutional law and political theory. It defines the procedures and the agreements for the execution of jobs between citizens and their representatives. Political accountability includes elections and electoral reforms. It has also some features freedom of information and a formal access to information, public participation in management at the local level, strong and vibrant civil society and sustainable political will<sup>19</sup>.

Political accountability has two different sizes, including vertical and horizontal. Horizontal accountability is based on the responsibility of the government to the parliament. This responsibility includes the government to be responsible to the parliament as a whole. It requires to take on the responsibility that each minister. Vertical accountability means governments to account through elections to the public<sup>20</sup>. An important function of political accountability in public administration prevents abuse and misuse of powers. Thus it is guaranteed that scarce public resources are used in accordance with the law and the public interest<sup>21</sup>.

In the political accountability, several forms of action are available to citizens for the purposes of requiring information and holding elected leaders accountable. Voting is one that can have dramatic consequences for representatives, phone calls, meetings, demonstrations, letters, e-mails, writing to newspapers and mobilization of community and action groups are others. The nature of elected office gives citizens a powerful position and they can require specific and detailed information often including private issues<sup>22</sup>.

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18 Coşkun Can Aktan, Serpil Ağcakaya and Dilek Dileyici, "Kamu Maliyesinde Hesap Verme Sorumluluğu ve Mali Saydamlık", (Edt: Coşkun Can Aktan, Dilek Dileyici, İstiklâl Yaşar Vural), *Kamu Maliyesinde Çağdaş Yaklaşımlar*, İkinci Baskı, Ankara: Seçkin Yayıncılık, 2006, p.170-171.

19 Nihal Samsun, "Hesap Verebilirlik ve İyi Yönetişim", *İyi Yönetişimin Temel Unsurları*, T.C. Maliye Bakanlığı Avrupa Birliği ve Dış İlişkiler Dairesi Başkanlığı Yayınları, Ankara: Ayrıntı Basımevi, 2003, p.21.

20 Hale Biricikoğlu and Serdar Güleler, "Hesap Verebilirlik Anlayışındaki Değişim ve Türk Kamu Yönetimi", *Türk İdare Dergisi*, Sayı: 459, 2008, p.210.

21 Hamza Ateş, "Yeni Kamu İşletmeciliği Yaklaşımı Bağlamında Hesap Verebilirlik", (Edt: Bekir Parlak), *Kamu Yönetiminde Yeni Vizyonlar*, Bursa: Alfa Aktüel Yayınları, 2011, p.198.

22 Staffan Lindberg, "Mapping Accountability: Core Concept and Subtypes", *International Review of Administrative Sciences*, 79 (2), 2013, p.215.



## 2.2. Administrative (Managerial) Accountability

Managerial accountability refers to public institutions must be under the supervision and control of parliamentarians and some official institutions<sup>23</sup>. It is based on superiors to control subordinates in order to ensure compliance with predetermined rules in the public administration. Managerial accountability refers to the executive branch to control the bureaucracy. It also includes public administrators conduct hierarchical control on the agency personnel<sup>24</sup>.

The main purpose of managerial accountability is to provide assurance on the use of public resources in a consistent manner the protection of the values of the public service and the law to take control of the use or misuse of the public authority. In addition it has a function to promote a learning process that will allow continuous improvement in the public administration<sup>25</sup>.

Managerial accountability, as political accountability, is divided into two vertically and horizontally. Vertical size of the managerial accountability is a relationship that sub-tasks, which connects the upper managerial tasks. Horizontal size of the accountability is a relationship connects that individual manager and citizens, other external scrutiny and control units established for this purpose (surveillance structures, regulators, ombudsman, etc.)<sup>26</sup>.

Vertical selection covers to become active citizens through the selection processes or indirectly civil society organizations and the media. In horizontal accountability, it is important to determine availability of efficient public services or whether the powers of the state abused or not<sup>27</sup>.

Managerial accountability appears to be a three-stage process<sup>28</sup>:

- 23 George Q'Loughlin, "What are Bureaucratic Accountability and How Can We Measure It?" *Administration & Society*, Vol.22, No.3, 1990, pp.275-302.
- 24 Ahmet Taner, "Kamu Yönetiminde Yeniden Yapılanma Arayışları ve Hesap Verme Sorumluluğuna Etkileri", *Sayıştay Dergisi*, Sayı:85, Nisan-Haziran, 2012, p.34
- 25 Peter Aucoin and Ralph Heintzman, "The Dialectics of Accountability for Performance in Public Management Reform", *International Review of Administrative Sciences*, Vol: 66, March, 2000, p.45.
- 26 Antonio Bar Cendon "Accountability and Public Administration: Concepts, Dimensions, Developments", 2004, <http://unpan1.un.org/intradoc/groups/public/documents/nispacce/unpan006506.pdf>, (27.07.2009), pp.28-29.
- 27 Nihal Samsun, "Hesap Verebilirlik ve İyi Yönetişim", *İyi Yönetişimin Temel Unsurları*, T.C. Maliye Bakanlığı Avrupa Birliği ve Dış İlişkiler Dairesi Başkanlığı Yayınları, Ankara: Ayrıntı Basımevi, 2003, p.21.
- 28 Mark Schacter, "When Accountability Fails: A Framework for Diagnosis and Action", Policy Brief: 9, 2000, <http://www.iog.ca/publications/policybrief9.pdf>, (5.9.2012), p.3, Staffan Lindberg, "Mapping Accountability: Core Concept and Subtypes", *International Review of Administrative Sciences*, 79 (2), 2013, p.213.

**1- Information:** Effective accountability of any public organizations first of all depends on receiving accurate and timely information on the activities of the executive. In short, the object of managerial accountability is following rules and regulations in carrying out the instructions of implementation decided upon at higher levels. In this context, managers have the right to request information regarding the operations of the bureaucracy from lower levels, but not from higher-ups<sup>29</sup>.

**2- Action:** After obtaining the information, the institution of accountability must take an action based on this information. It should request a description of the activities of the executive and the reasons for them.

**3- Answer:** The effectiveness of accountability, finally, depends on executing the requested information, as appropriate and timely obtains this information.

### 2.3. Legal Accountability

This type of accountability includes comply with the legal framework of the powers and duties of public. It focuses on activities and practices of public should be utilized within the framework of detected in the pre-legislative activities and practices. It allows that related the person and the institutions can be held legally responsible for this<sup>30</sup>.

Judicial decisions forms for the accountability of public officials shape and external mechanisms through legislative provisions and administrative rules in legal accountability. Accordingly, the public institutions in cases concerning structural reforms and the defendant institutions are expected to be accountable to the essence of the legal provisions<sup>31</sup>. Legal accountability allows for the people to defend and protect the rights and interests in the face of the independent judiciary.

Legal accountability will usually be based on specific responsibilities, formally or legally conferred upon authorities. Therefore, legal accountability is the most unambiguous type of accountability, as the legal scrutiny will be based on detailed legal standards, prescribed civil, penal or

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29 Staffan Lindberg, "Mapping Accountability: Core Concept and Subtypes", *International Review of Administrative Sciences*, 79 (2), 2013, p.213.

30 Ahmet Taner, "Kamu Yönetiminde Yeniden Yapılanma Arayışları ve Hesap Verme Sorumluluğuna Etkileri", *Sayıştay Dergisi*, Sayı:85, Nisan-Haziran, 2012, p.34.

31 Antony Bertelli and Laurance E. Lynn, "Managerial Responsibility", *Public Administration Review*, Vol.63, No.3, 2003, p.30.

administrative statutes, or precedent. Because in the case of legal accountability; the legality of the actor's conduct will obviously be dominant aspect<sup>32</sup>.

### 2.3. Professional Accountability

Professional accountability covers evaluation of professionals in the public sector in terms of individual expertise, appreciation and specific works. It have emerged the application of business principles in the public sector<sup>33</sup>. In professional accountability relations in public institutions are based on professional managerial standards and norms in the field of the organization<sup>34</sup>. Professional accountability more focuses on the professionalism of the conducts<sup>35</sup>.

Professional accountability has emerged with the complexity and increasing the quality of technical in public services. It argues the development of mechanisms for accountability against specialized technical knowledge and professional bodies in a particular area of public organization<sup>36</sup>.

Except that such a classification, it is said that there are financial and ethical accountability among other types of accountability. Financial accountability provides to determine compliance with the principles of economic rationality in resource utilization. Ethical accountability ensures openness in public administration.

The traditional management approach emphasizes central authority, superiors of the hierarchical, rules, organizational integrity and the close control. In this context it concerns close control of subordinates by means of a hierarchical structure. The control field is kept tight to control superiors to subordinates. In a good control and disciplinary system, responsibilities of civil servants are provided.

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32 Mark Bovens, "Analysing and Assessing Accountability: A Conceptual Framework", *European Law Journal*, Vol:13, No:4, 2007, pp.456-459.

33 Barbara Ramzek, "Accountability of Congressional Staff", *Journal of Public Administration Research and Theory*, 10 (2), 2000, pp.424-427.

34 A. Berly Radin and Barbara Ramzek, "Accountability Expectations in an Intergovernmental Arena: The National Rural Development Partnership", *The Journal of Federalism*, 26:2, Spring, 1996, p.62.

35 Mark Bovens, "Analysing and Assessing Accountability: A Conceptual Framework", *European Law Journal*, Vol:13, No:4, 2007, pp.456-459.

36 Bilâl Eryılmaz and Hale Biricikoğlu, "Kamu Yönetiminde Hesap Verebilirlik ve Etik", *İş Ahlâkı Dergisi*, Cilt:4, Sayı:7, 2011, p.26.

In this context, accountability is provided more political (inspection paths of legislative body as research, interviews and questions, hierarchical control and controlling of ministries and public administrations), and legal mechanisms (forensic investigations and prosecutions authorities, supreme control financial investigation units and controls)<sup>37</sup>.

Obviously, the traditional management approach opposed to accountability for citizens and to ensure the accountability of administration outsourced to a number of organs on the grounds that damages the rational administration approach<sup>38</sup>. In the new public management approach is adopted a strategy based on economic and entrepreneurship rationality as well as legal, political and financial accountability and accountability is provided more administrative and institutional. This situation creates a ground for transition from a process oriented accountability to result oriented process. It enables transition from hierarchical accountability to professional accountability that operates in accordance with organization objectives and missions and the managers choose objectives and missions of control procedures<sup>39</sup>.

Therefore the degree of control is low in the professional accountability. Because the peers can only require information about very narrow segments of the activities of their colleagues and accountability relationships are horizontal, focusing like audits on safeguarding the organizational or occupational reputation<sup>40</sup>.

### 3. Definitions and Types of Control

The control means to determine the required and planned activities carried out in the required format according to the instructions of the public administration, control, legal and administrative purposes<sup>41</sup>. In the public administration, control will prevent the expansion of public institutions disproportionately. It ensures to take into account the public's criticism. It

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37 Shamsul Haque, "Significance of Accountability under the New Approach to Public Governance", *International Review of Administrative Sciences*, 66 (4), 2000, p.606.

38 Hale Biricikoğlu and Serdar Güleler, "Hesap Verebilirlik Anlayışındaki Değişim ve Türk Kamu Yönetimi", *Türk İdare Dergisi*, Sayı: 459, 2008, p.212.

39 Robert Schwartz (2002), "Accountability in New Public Management", Edt. Eran Vigoda, *Public Administration: An Interdisciplinary Critical Analysis*, USA: Marcel Dekker, p.64.

40 Staffan Lindberg, "Mapping Accountability: Core Concept and Subtypes", *International Review of Administrative Sciences*, 79 (2), 2013, p.214.

41 Ahmet Hamdi Aydın, *Kamu Yönetimi*, Ankara: Seçkin Yayıncılık, 2012, p.161.

avoids the use of legal texts and public duties arbitrarily<sup>42</sup>. It requires what happened in the past, what could happen for the future<sup>43</sup>.

The control aims to examine the fulfilment of accountability in detail within the law, the controllers to submit the healthy documents and information related to people. In this respect it is a process that runs on the basis of the principles of honesty, independence, legality, objectivity<sup>44</sup>. This process covers evaluation and monitoring activities of a person, organization and government unit structure according to predetermined qualifications.

An effective control requires that the removal of legal regulations and actual conditions limiting the control and public financial management have principles and the requirements of modern management<sup>45</sup>.

### 3.1. Types of Controls

Controls are discussed in terms of content in various formats. These are discussed under the subheadings.

### 3.2. Regularity (Traditional) Control

The traditional control works to determine compliance with laws and regulations of financial transactions and events. It includes assessing organization's management by the independent controllers for compliance with the rules and periodic financial reports to reflect the realities<sup>46</sup>.

The main function of traditional control, also called financial control or legality control, ensures periodical and thorough controls of the accuracy of the documents based on making the collection of revenues and expenses<sup>47</sup>.

Traditional control uses financial data to confirm the information in accordance with the rules and to verify whether or not the information is full and appropriate. It doesn't measure expectations of beneficiaries that

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42 Nuri Tortop et. al, *Yönetim Bilimi*, Gözden Geçirilmiş 8. Baskı, Ankara: Nobel Yayınevi, 2010, p.115.

43 Tamer Aksoy, *Tüm Yönleriyle Denetim*, 1. Cilt, Ankara: Yetkin Yayınları, 2006, p.46.

44 H. Ömer Köse, "Yüksek Denetimde Çağdaş Gelişmeler ve Sayıştay'ın Kanunu", *Sayıştay Dergisi*, Sayı: 65, Nisan-Haziran, 2007, p.55.

45 Maliye Bakanlığı, *Ulusal ve Uluslararası Çalışmalar Işığında Kamu Mali Yönetim Kanunu*, Ankara, 2004, p.65.

46 H. Ömer Köse, "Yüksek Denetimde Çağdaş Gelişmeler ve Sayıştay'ın Kanunu", *Sayıştay Dergisi*, Sayı: 65, Nisan-Haziran, 2007, p.119; Yaşar Okur, *Türkiye'de Kamu Denetimi Değişim Süreci ve Performans Denetimi*, Ankara: Nobel Yayınevi, 2007, p.22.

47 Derya Kubalı, "Performans Denetimi", *Amme İdaresi Dergisi*, Cilt: 32, Sayı:1, 1999, p.12.

use goods and services offered by public institutions and organizations. It doesn't consider the factors that management is limited in the control process. It doesn't do reviews for the degree of achieving the aims and objectives of institutions and organizations. It is fairly static in terms of description of only errors and being historical<sup>48</sup>.

This control moves on the understanding of the fact that the process focused in the traditional public administration. It requires organizing in details definitions of bureaucratically tasks and to become a more important business process in order to keep under control the public officials<sup>49</sup>.

### 3.3. Internal Control

Internal control is carried out in order to assess the inner workings of the public administration. Internal control contributes to the development of organization activities by the inability to show and evaluate the effectiveness of the internal control systems<sup>50</sup>. It measures compliance with the laws the activities of the internal control organization management policies, plans, programs. It evaluates the appropriateness of the objectives of the institution's internal control system.

Internal controllers perform control function within the limits set by senior management<sup>51</sup>. Internal control is a two-dimensional concept. The first one is the hierarchy, and the other is inspection. Inspection is evaluation of the results of the application of persons who are authorized within the administrative structure<sup>52</sup>.

### 3.4. External Control

An institution or organization supervised by any other organization referred to as the external control process<sup>53</sup>. While maintaining the impor-

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48 Muhammed Arkan Khan, "Performans Denetiminin Esasları", *Sayıştay Dergisi*, Sayı:17, Ekim-Aralık, 1997, p.67.

49 Hamza Al, "Kamu Kesiminde Yeni Denetim Yaklaşımları: Süreç Odaklı Denetimden Sonuç Odaklı Denetime Geçiş", *Amme İdaresi Dergisi*, Cilt: 40, Sayı: 4, 2007a, p.47.

50 Yaşar Okur, *Türkiye'de Kamu Denetimi Değişim Süreci ve Performans Denetimi*, Ankara: Nobel Yayınevi, 2007, p.22-23.

51 Bilge Terken Ataoğlu, *Performans Denetiminde Bütçe Kurgusunun Kamuda Kurumsal Kültüre Etkisi*, Süleyman Demirel Üniversitesi SBE Yayınlanmamış Yüksek Lisans Tezi, Isparta, 2010, p.43.

52 Halil İbrahim Kurdoğlu, *Türk Kamu Yönetimindeki Denetim Sisteminin Şeffaflık ve Hesap Verebilirlik Açısından İncelenmesi*, Selçuk Üniversitesi SBE Yayınlanmamış Yüksek Lisans Tezi, Konya, 2008, p.8.

53 Yaşar Okur, *Türkiye'de Kamu Denetimi Değişim Süreci ve Performans Denetimi*, Ankara: Nobel Yayınevi, 2007, p.22-23.

tance of regularity control in the field of external control, performance control is given more weight. The main rule is the external control institutions to submit reports to parliament.

External control institutions of the judicial authority conclude through judicial proceedings the findings of the control. Without the jurisdiction of the external control institutions converts the control findings to audit report and submits them to parliament<sup>54</sup>.

An independent and effective external control makes a significant contribution to the development of a principled management system and strengthening the values such as honesty and integrity in the public sector<sup>55</sup>.

### 3.5. Supreme Control

The supreme control in the international literature is a control on behalf of the parliament over the whole public institutions and organizations by the independent control institutions have a constitutional basis and a judicial authority<sup>56</sup>. The purpose of the supreme control carried out on behalf of the legislature is to help parliaments as required on the use of administrative authorities. The independence of the supreme control makes it on high political and bureaucratic interests and it provides acceptance of the impartial and disinterested proposals of supreme control institutions by a majority of society. Nowadays, the contemporary supreme control gives importance to the relationship between use and tool in resources use. It aims to make resource allocation in accordance with the law, a fair and efficient manner. It shows more effort to create an entrepreneurial management in the public sector<sup>57</sup>. For this purpose, it is seen important the control of performance control as well as the traditional control in the supreme control. Because the announcement of the results, the supreme control to the citizens-the real owners of public resources- is gaining importance day by day.

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54 İhsan Gören, Kamu Mali Yönetiminin Yeniden Yapılandırılması ve Denetim, Kamu Mali Yönetiminin Düzenlenmesi Bağlamında Sayıştay Semineri, TESEV, 1999, [http://www.tesev.org.tr/dosyalar/kamu\\_denetim/kamu\\_mali\\_yonetiminin-yeniden\\_yapilandirilmasi\\_ve\\_denetim.zip](http://www.tesev.org.tr/dosyalar/kamu_denetim/kamu_mali_yonetiminin-yeniden_yapilandirilmasi_ve_denetim.zip), (28.3.2006), p.35.

55 H. Ömer Köse, "Yüksek Denetimde Çağdaş Gelişmeler ve Sayıştay'ın Kanunu", *Sayıştay Dergisi*, Sayı: 65, Nisan-Haziran, 2007, p.132.

56 Bilge Terken Ataoğlu, *Performans Denetiminde Bütçe Kurgusunun Kamuda Kurumsal Kültüre Etkisi*, Süleyman Demirel Üniversitesi SBE Yayınlanmamış Yüksek Lisans Tezi, Isparta, 2010, p.44.

57 H. Ömer Köse, "Yüksek Denetimde Çağdaş Gelişmeler ve Sayıştay'ın Kanunu", *Sayıştay Dergisi*, Sayı: 65, Nisan-Haziran, 2007, p.130.

### 3.6. Performance Control

Performance control as a stage of performance management is to control how much are performed in a predetermined objectives in the certain criteria. It is mainly based on the principles that the managers held accountable for their spending and authorities and public resources is managed in the rational ways<sup>58</sup>. Performance control assesses the expenditures for the public administration activities and programs. In the sense of administrative, it also includes the detection of legitimacy of the expenses<sup>59</sup>.

Performance control evaluates the use of public resources according to the principles of the efficiency, effectiveness and economy. Effectiveness is defined as the comparison of the current inputs and the outputs. Economy is to use as needed resources when performing targets. Efficiency is to evaluate measurable objectives or results of activities in the public institutions. At this point, as opposed to the understanding of traditional process-oriented control, it is focused on the important results of programs and processes or product specifications<sup>60</sup>.

Performance control provides the information and assurance to the customers about the quality of the management of public resources. It helps managers in the public sector by developing best management practices. Therefore, performance control contributes to a more healthy accountability, more savings and efficiency in obtaining resources, a higher quality of public service provision<sup>61</sup>.

Performance control, as opposed to the traditional control, uses in combination financial and non-financial data to assess the success of the institution. It examines procedures, experiences, systems of institutions in comprehensive perspective. It attempts to determine public goods and services how well the demand of the citizens. It evaluates the past and the present, the success and failures according to the activities and programs in an impartial manner through its dynamic nature<sup>62</sup>.

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58 Hulusi Şentürk (2005), *Belediyelerde Performans Yönetimi*, 2. Baskı, İstanbul: İlke Yayıncılık, p.28.

59 Andrew Gray, B. Jenkins, B. Segsworth, *Budgeting, Auditing and Evaluation Functions and Integration in Seven Governments*, New Brunswick: Transaction Publishers, 1992, pp.185-208.

60 Bilge Terken Ataoğlu, *Performans Denetiminde Bütçe Kurgusunun Kamuda Kurumsal Kültüre Etkisi*, Süleyman Demirel Üniversitesi SBE Yayınlanmamış Yüksek Lisans Tezi, Isparta, 2010, p.54.

61 Assosai, *Auditing Guidelines, Performans Denetim Rehberi*, Çev: Sacit Yörüker, Baran Özeren, Sayıştay Başkanlığı Araştırma, İnceleme, Çeviri Dizisi: 24, 2002, <http://www.sayistay.gov.tr/yayın/yayın3.asp?id=91>, (20.4.2011), p.4.

62 Muhammed Arkan Khan, "Performans Denetiminin Esasları", *Sayıştay Dergisi*, Sayı:17, Ekim-Aralık, 1997, p.67.



This audit focuses on the understanding of the work done by the people rather than the characteristics of individual employees. The success of the performance control will improve transparency of duties and responsibilities to balance between group values and market-competition values to make suitable comparisons within the public services<sup>63</sup>.

**Table 2.** *The Comparison of the Traditional Control and Performance Control*

The Types of Control	Government Image	The Meaning of the Activity	The Major Objectives of the Review	The Major Review Methods	The Reviewer's Role
<b>The Traditional Control</b>	Mechanical Bureaucracy	Task and Process Oriented Operating Systems	The Compliance Control	Control	Correcting Information  To Find the Differences  Between Current Application and Criteria
<b>The Performance Control</b>	Input-Process-Output-Results Based Management	The Optimization of Production Practices and Organizational Applications	The Performance Responsibility	Control, Benchmarking and Evaluation	Reporting Findings  To Review Programs and Organizations  Quantifications and Reporting of Findings

**Resource:** Michael Barzelay, "Performance Auditing and The New Public Management: Changing Roles and Strategies of Control Audit Institutions", *Performance Auditing and the Modernisation of Government*, Head of Publications Service, OECD, France 1996, p.23.

63 Hamza Al, "Kamu Kesiminde Yeni Denetim Yaklaşımları: Süreç Odaklı Denetimden Sonuç Odaklı Denetime Geçiş", *Amme İdaresi Dergisi*, Cilt: 40, Sayı: 4, 2007a, p.53-58.

#### 4. The Accountability and the Control Relationship

Accountability will shape the scope, objectives and implementation style of the control. The effective process of accountability requires reporting of government activities to the citizens. Control adds transparency, credibility and reliability to the process of accountability. It contributes to the realization of accountability between the government and the parliament and thus the development of democracy<sup>64</sup>.

The control function of the accountability, any misuse of public power for trying to prevent each of accountability mechanisms, is the heart of democratic accountability mechanisms in all the basic structural models. For this reason, the processes and mechanisms of accountability serve to control the movements of the authority of the state<sup>65</sup>. First of all accountability in the public administration arises from a desire to control the process making authority to lower levels. The main purpose of accountability of public institutions is to monitor whether or not superiors comply with the demands of superiors.

For this reason, subordinates are taken into account by means of the control mechanisms, and if necessary, they are penalized<sup>66</sup>. Accountability and control in the public administration prevents depersonalization and alienation problems that public institutions may live in it, the other institutions or public relations. These are tools that help institutions maintain their assets for their purposes.

The control allows realizing the objectives of public institutions successfully. It pays attention to the execution of public obligations and the responsible parties be held to account on their performance<sup>67</sup>.

Accountability is limited in scope than the control. It is only one of the control mechanisms that public officials and civil servants were taken into account, they answer about their administrative actions and they are forced to accept different sanctions in it. Accountability is a control mechanism that controls the results of the various activities later. The control

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64 Hasan Baş, "Hesap Verme Sorumluluğu ve Kamu Mali Yönetimi ve Kontrol Kanunu", 20. *Türkiye Maliye Sempozyumu (23-27 Mayıs)*, Denizli, 2005, pp.405-416.

65 Peter Aucoin and Ralph Heintzman, "The Dialectics of Accountability for Performance in Public Management Reform", *International Review of Administrative Sciences*, Vol: 66, March, 2000, p.46.

66 Richard Mulgan, "Accountability: An Ever-Expanding Concept?" *Public Administration*, 78 (3), 2000, p.563, Mark Bovens, "Analysing and Assessing Accountability: A Conceptual Framework", *European Law Journal*, Vol:13, No:4, 2007, pp.453-454.

67 State Services Commission, *Assessment of the State of the New Zealand Public Service*, Occasional Paper, No:1, Wellington, 1998, p.23.

means “having power over” and it can involve very proactive means of directing conduct, for example through straight orders, directives, financial incentives or laws and regulations. Accountability is a form of control, but not all forms of control are accountability mechanisms<sup>68</sup>. Control has the capacity to evaluate the activities before they emerge their results. It finds more meaning in the mechanisms of internal operation of public organizations<sup>69</sup>. It includes mechanisms of directing bureaucrats’ behaviours within the desired format.

Controls conducted on a regular basis, as an indication the use of resources directed to the right areas in a timely and effectively, reinforces accountability. Control has changed within the meaning of differing accountability in the transition from the traditional public administration to the new public management. The traditional public administration focuses on internal audit and control to ensure accountability. It is based on only staff evaluation of superiors. It asserts that the employees perform their duties in a loyalty manner to the superiors. Its input-based approach has increased the bureaucratic procedures in the control.

There is no market sentiment in the traditional control; the market and the state are perceived as two different sectors. It moved to more punishment aim, therefore it failed. It just checked to act in accordance with the bureaucratic rules. Therefore, it prevented the participation of civil servants<sup>70</sup>.

The new public management approach emphasizes performance ad results. Accordingly, results-based accountability takes into account the preferences of citizens and customer satisfaction. It reveals an attitude in favour of performance focused external control of legislature over the public administration. It suggests confidence in the public against to the bureaucrats<sup>71</sup>.

One of the basic elements of the new public management approach has been acquainted with the market mechanisms of accountability. Thus the rules and procedures in the traditional approach replaced a control system provided by the performance indicators in the public sector. Periodic ex-

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68 Mark Bovens, “Analysing and Assessing Accountability: A Conceptual Framework”, *European Law Journal*, Vol:13, No:4, 2007, pp.447-468.

69 Richard Mulgan, *Holding Power to Account: Accountability in Modern Democracies*, UK: Palgrave Macmillan, 2003, p.20.

70 Hamza Al, “Denetimde Piyasalaşma Eğilimleri”, *Bilgi*, 14/1, 2007b, p.113.

71 Bilâl Eryılmaz and Hale Biricikoğlu, “Kamu Yönetiminde Hesap Verebilirlik ve Etik”, *İş Ahlâkı Dergisi*, Cilt:4, Sayı:7, 2011, p.33.

ternal controls, internal controls of institutions and objective performance indicators make it possible evaluation of the accountability on the basis of real performance<sup>72</sup>. Nowadays, the control is increasingly moving away from being a simple and one-dimensional activity. It is based on performance-oriented approach focuses on the development of process and improving the results. The performance-based control is a flexible character. It emphasizes personnel empowerment. It measures the rationality of work done, the costs and the quality of services through the market values<sup>73</sup>.

The new audit approach, to improve performance, contributes to the development of new strategies for policy-makers and the improvement of processes for public administrators<sup>74</sup>.

The accountability applications within the new control thought provide the confidence between the citizens and the public administration. They realize restructuring of the public administration in a more efficient and transparent manner.

The new relationship between accountability and control are given below:

*Table 3. The Accountability-The Control Relationship*

<b>Accountability</b>	<b>The Perception</b>	<b>The Focus</b>	<b>The Qualification</b>	<b>The Role of Control</b>	<b>The Purpose</b>
<b>Traditional Accountability</b>	Based on the Rules and Processes	Inputs	Political Authority/Autocratic	Detection of Errors and Irregularities	The Application of Bureaucratic Procedures
<b>Performance-Based Accountability</b>	Based on the Performance and Results	Outcomes	Citizen Preferences/Democratic	Improvement of Processes Development of Performance Achieved.	The Implementation of Effectiveness and Efficiency

72 George Boyne, Julian Gould-Williams, Jennifer Law and Richard Walker, "Plans, Performance Information and Accountability: The Case of Best Value", *Public Administration*, Vol:80, No:4, 2002, p.691.

73 Hamza Al, "Denetimde Piyasalaşma Eğilimleri", *Bilgi*, 14/1, 2007b, pp.116-117.

74 Bilge Terken Ataoğlu, *Performans Denetiminde Bütçe Kurgusunun Kamuda Kurumsal Kültüre Etkisi*, Süleyman Demirel Üniversitesi SBE Yayınlanmamış Yüksek Lisans Tezi, Isparta, 2010, p.67.

## **Conclusion**

Accountability allows to the fulfillment of responsibilities in the public administration. It refers carrying obligations to another authority due to the actions and transactions of a person. In a broad sense, accountability describes that public administrators should adopt “citizen satisfaction comes first” approach. It refers to the process of preparation for all kinds of public evaluations.

An effective accountability mechanism establishes a link between existing capacity and expectations in the public institutions. It requires definition of the roles clearly and the reports prepared as a result of the control process have to include objective data.

The main objective of accountability ensures using of authority within the legitimate limits of the public administration and for this purpose to control evaluation methods of public resources. Accountability, as a multidimensional concept, is subjected to different classifications. In political accountability, the public controls to the members of parliament through free-elections. In managerial accountability, the executive branch has control over the bureaucracy. Also, public administrators have hierarchical control over their institutions. In legal accountability, public administration is inspected for compliance with the law and administrative rules. In professional accountability, relationships in public institutions are based on professional norms and standards. In traditional public administration, accountability defines commitment to hierarchical processes and rules. It emphasizes absolute obedience to the political authorities of the bureaucracy for the implementation of policies. It suggests that the public administration is controlled according to the inputs and the rules through political and legal means.

It pays attention to rational operating of bureaucracy wheel. In the new public management, accountability contains all the legal, political and financial dimensions, unlike traditional public administration, it takes on managerial and corporate perspective and gives importance to the professional accountability. It ensures responsiveness to the public of the bureaucracy within accountability relations. It clearly presents accessed results of the control. Therefore, compared to the traditional public administration, it strengthens the effectiveness and transparency of public administration democratically.

Control queries that whether planned activities have been made in a desired manner or not within the public administration. The traditional

control evaluates financial transactions and compliance with bureaucratic processes and laws. The internal control is interested in the internal operations of the public institutions. The external control suggests controlling of public institutions by an external body. In the supreme control, independent and autonomous control institutions checks for all the public institutions on behalf of the Parliament.

Performance control, current version of the control, determines to the institutional targets through concrete and measurable indicators. Accountability identifies the scope of the control within the public administration. The control brings transparency to the process of accountability. Accountability is more limited in scope compared to control activities. It exercises on various sanctions for effectiveness over the bureaucratic structure through control mechanism.

In the traditional public administration, accountability gives importance to the internal and hierarchical control. It adopts an input-based approach within bureaucratic processes. The accountability-control relationship has experienced a metamorphosis within the new public management. The new public management has directly associated the quality and quantity of public services with the customer satisfaction and free competition. It has a control mechanism exposes the real costs and gains the confidence of the public commonly. Thus public administrators act in a flexible manner. Accountability is measured in carrying out corporate objectives. It takes into account the failures and prepares the ground continuation of the best practices.

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