Democratic Accountability in Decentralised Governance[1]

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This article develops a conceptual framework for studying democratic accountability in decentralised governance, and discusses critical issues about democratic accountability from a citizen's perspective. First, the concept is discussed and adapted to make it useful for studying democratic accountability in different governance structures. Second, the article scrutinises conditions for democratic accountability in decentralised governance based on three models. Third, democratic accountability is discussed with reference to a case study of public reviewers operating in four municipalities in Sweden. The study indicates that municipal auditors and the local media have the greatest impact on municipal policy. On the whole, auditors improve local governments' internal control and systems for steering and monitoring municipal policy, whereas the media sometimes alter the policy agenda without changing the policy. Auditors maintain and support an elitist democratic orientation of democratic accountability, and the media maintain this democratic orientation and in addition promote democratic dialogue. Viewed from a citizen's perspective, the traditional accountability system does not work satisfactorily. State inspectors and municipal auditors – two important public reviewers in the current system – could improve their work to make it more useful to citizens' democratic control. Another way discussed to develop democratic accountability is to promote participatory policy and concrete means of accountability (e.g. on-site visits, conducted tours and different forms of democratic dialogue). The formal way to improve democratic accountability implies more transparency, monitoring and control, which may also lead to distrust and scapegoat thinking (i.e. a surveillance society), whereas concrete modes of accountability, more associated with participatory and deliberative democracy, imply mutual responsibility and trust building. Strengthening participatory policy, active citizens, collective responsibility and democratic dialogue could be an alternative to the emerging audit society.

Introduction

The public reviewers' mandate and how they carry it out is under debate. By way of example, local auditors' lack of power has been criticised (SOU 2004:107). The assembly tends to overlook the grave criticism that municipal auditors have made of committees in the assembly's discharge process. Another criticism is that independently working auditors tend not to be nominated for a new period, indicating that their role ought to be strengthened

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(SOU 2004:107). It has also been recognised that democratic control is difficult to achieve in new models of governance (Behn 2001; March & Olsen 1995; Weber 1999), at least when considered from a perspective of traditional accountability. Network governance creates new forms of interplay with traditional local government and emerging networks (Aars & Fimreite 2005; Wagenaar 2007), but the current system of democratic accountability has not been adjusted to the new situation. Therefore there is a need to rethink democratic accountability and discuss what an effective and legitimate system of democratic accountability should look like 'in a world of decentralised governance, shared power, collaborative decision processes, results-oriented management and broad civic participation' (Weber 1999, 451).

The purpose of this article is to discuss the new conditions for democratic accountability in decentralised governance, how the current Swedish system of accountability works and if there is a need for improvement. The article develops a conceptual framework to understand democratic accountability in decentralised governance, and discusses critical issues about democratic accountability in reference to a Swedish study of public reviewers operating in decentralised governance. In the main, the article discusses democratic accountability from a citizen's perspective.

When citizens vote in elections it has been assumed that the government is also being held to account for the execution of power during its previous period in office and for public policy carried out – that is, citizens are acting as accountability holders (cf. Behn 2001; Hutchings 2003; Mulgan 2000; Przeworski et al. 1999). Between elections, citizens delegate the role of democratic control to elected representatives and public reviewers (state inspectors, local auditors) in accordance with representative democracy. However, the formal accountability system is not working satisfactorily. While democratic control has been considered weak in participatory policy and network governance, there is a need to discuss how accountability could be developed and adapted to new conditions (cf. Aars & Fimreite 2005; Behn 2001; Weber 1999). In new forms of governance, policy making and implementation, legitimatisation and control are interwoven. Moreover, active citizens who share responsibility with policy makers not only act as accountability holders, but become accountability holdees as well.

Due to the move from government to governance it is no longer sufficient to limit discussion on democratic accountability to the formal, prescribed institutions that give elected representatives the role of holding the administration to account for policy implementation and citizens the role of holding the elected representatives to account for the general direction of public policy (Behn 2001; Mulgan 2000). Generally, citizens do not conceive of the elected representatives as being the only accountability holdees for public policy. They are inclined to think that administrators and professionals share responsibility and should be held at least partly to account for policy

implementation. The formal side of accountability does not always follow expectations about moral responsibility. Thus, assuming that citizens continually legitimise the existing accountability system, their own accountability role and the delegation of accountability power to the representatives can be questioned. In fact, there is not much knowledge of what citizens think before they vote – for instance, whether they think that voting is an act of democratic control or accountability. In practice, many citizens search for direct ways to hold not only politicians, but also administrators and professionals, to account for policy and the consequences of programmes. Many citizens tend not to make a clear distinction between formal accountability and moral responsibility. They think, for example, that street-level bureaucrats who make decisions impacting on people's lives share responsibility with formally accountable politicians.

Due to ongoing changes in governance there is a need to reconsider accountability from new perspectives (Behn 2001). Rethinking democratic accountability must include active citizens sharing responsibility with policy makers because this is one way democratic governance and control is exercised today. Consequently, democratic dialogue (Mulgan 2000) must be included in the notion of democratic accountability.

The traditional accountability system relies heavily on inquiry, control and oversight by mandated public reviewers, and on public reviewers' reports and performance information (cf. Hutchings 2003, 3; March & Olsen 1995, 141; Pollitt 2006). We need to discuss whether the traditional accountability system is appropriate to all forms of governance and look into how prevailing public review of accountability actually works. In this article, the term 'public review' is used for various kinds of inquiry into public policies and programmes, and a check on those in power. Attention is paid to different public reviewers operating in decentralised governance: state inspectors, municipal auditors, local media, evaluators and citizens. 'Review' implies some kind of systematic and thorough inquiry and assessment. If the accountability system works as intended, public review should influence municipal policy and maintain or develop democracy.

What characterises democratic accountability in different models of decentralised governance? What are the implications of public review for accountability concerning municipal policy and democracy? To what extent do public reviewers, scrutinising local government, meet citizens' needs? How useful is performance information for forming judgments about democratic accountability? In this article these questions will be discussed with reference to a Swedish study of the implications deriving from the public review of local government. The case study includes a quantitative survey of all review reports (348) produced by municipal auditors in four Swedish municipalities between 1995–2002 and a qualitative survey based on 69 interviews with public reviewers, local politicians and officials.[2]

Table 1. Democratic Accountability in Three Models of Decentralised Governance Viewed from a Citizen's Perspective

	State model	Local/regional model	Multi-actor model
Democratic orientation	Representative, elitist	Representative, elitist, (discursive)	Participatory or discursive
Principal	Citizens	Citizens	Citizens
Acting principals	National politicians	Local, regional politicians	Network members
Agents	EU,* regional and local government administration, firms, organizations	EU,* state administration, firms, organizations	Participating actors, external actors
Indirect accountability I (through representative democratic channels)	National parliament (based on state inspections and audits/evaluations)	Local, regional parliament (based on local and regional audits/evaluations)	Local, and regional parliament (based on audits/ partnership evaluations, media reviews)
Indirect accountability II (through citizen organizations)	Issue-focused assessments for specific citizens' groups	Issue-focused assessments for specific citizens' groups	Issue-focused assessments for specific citizens' groups or all citizens in an area
Direct accountability (through citizens themselves)	Voting for national candidates as an act of accountability, (referenda)	Voting for local, regional candidates as an act of accountability, (referenda, democratic dialogue)	Democratic dialogue, walking tours, citizens' own inquiries

Note: * If EU is an agent, it refers to the financing body.

The article consists of three parts. The first part deals with the concept of 'democratic accountability' and argues for using a broader concept of accountability. The second part discusses democratic accountability in decentralised governance in greater detail mainly in relation to three models of decentralised governance. 'Decentralised governance' refers in this article to various forms of governance originating from the centre, which have been devised for local and regional levels, as well as governance that evolves from the discretion of local and regional government, and governance that develops in local networks and partnerships (see Table 1). Finally, the third part of the article explores how public reviewers, operating in decentralised governance in Sweden, impact on local government policy and democracy. In this article, the discussion on democratic accountability is developed from a citizen's perspective. How the administration can be held accountable for welfare services, for example, is not discussed – not because it is not considered important, but because it is the subject of another article (cf. Karlsson 2003).

Rethinking Democratic Accountability

There is a need to rethink the concept of democratic accountability before discussing how it can be understood in different forms of decentralised governance. The meaning of 'accountability' has been extended in several directions during recent decades (Behn 2001; March & Olsen 1995; Mulgan 2000; Weber 1999). The traditional notion of accountability, referring to external scrutiny and counting, is based on the assumption of a clear distinction between politics and administration (Finer 1941; Mulgan 2000).[3] Similarly, the word 'democracy' has a core meaning, which has been extended in different directions. It refers to a regime where the people, or demos, govern public affairs. Today a distinction can also be made between three notions of democracy: the elitist, the participatory, and the deliberative or discursive (Dryzek 1996, 2000; Gutmann & Thompson 2004; Habermas 1996; Hanberger 2001). These notions of democracy are not contradictory to representative democracy, but indicate three different directions a democracy can take. Accountability should be considered in relation to different notions of democracy because the conditions for accountability vary with the different notions of democracy (cf. Behn 2001; March & Olsen 1995, 154).

The traditional notion of 'democratic accountability' refers to ways that citizens can control their government and the mechanisms for doing this. According to Edward Weber (1999, 453), the meaning of the term has shifted over time:[4] 'Each conceptualisation emphasises different institutions and locates the ultimate authority for accountability in differing combinations and types of sectors (public, private, intermediary), processes, decision rules, knowledge and values.'[5] Democratic accountability can, according to Behn (2001), refer to accountability for either finances, fairness or performance. Accountability for finances has to do with controlling how well the responsible individuals or departments have performed their obligations and functions. A key question in this type of accountability is to what extent the resources have been used wisely according to explicit rules, procedures and standards (Behn 2001, 7). Democratic citizens also have an interest in finding out whether those in power, individuals or departments, have paid due attention to ethical standards such as fairness and equity. Rules, standards and procedures are set for the values to which we want an organisation to pay sufficient attention. In accountability for finances and fairness, the standards and rules are set to create expectations, and then civil servants and professionals can be held accountable if they do not pay due attention to the rules of conduct.

There is also a need for holding government and public organisations accountable for the outcomes and consequences of public policy. Accountability for performance, however, is not about rules and compliance, and cannot be evaluated in the same manner as accountability for finances and fairness

(Behn 2001, 10). Setting performance expectations for public policy is a critical question in a democracy. For whom and against what should public policy performance be assessed? It is not reasonable, except in elitist democracy, to only permit those in power to set the expectations. From a deliberative democratic perspective, it is justifiable to permit all those affected by a policy to 'contribute feedback' concerning performance, for example. Behn (2001, 203) uses the term '360-degree accountability' when referring to feedback from the concerned accountability environment.

Behn (2001, 125) suggests that democratic accountability should refer to 'a compact of mutual, collective responsibility'.[6] Instead of searching for someone to blame and punish, this notion of accountability shifts attention to the responsibility of all those constituting the accountability environment – that is, all those engaged in and affected by public policy. This notion draws attention to justification for public policy and collective responsibility for policy failure and success. What about citizens' responsibility? Citizens are definitely part of the accountability environment and they have more responsibility than holding the elected representatives to account, which implies that participatory and discursive notions of democracy are embedded in Behn's concept of democratic accountability:[7] 'It is a compact under which citizens not only have their constitutional right to complain about the poor performance of public agencies but also a democratic obligation to ensure that public agencies have the resources necessary to produce results' (Behn 2001, 128). Thus, if the traditional notion of democratic accountability is extended to include democratic dialogue and the wider accountability environment, the concept also becomes useful for discussing accountability relating to new forms of democratic governance.

Democratic Accountability in Decentralised Governance

During the last thirty years there has been a shift away from traditional government to governance in modern democracies (cf. Björk et al. 2003; March & Olsen 1995; Pierre & Peters 2000). In the Swedish case, the shift has often been described as the decline of the 'strong state' (Lindvall & Rothstein 2006) or 'radical decentralisation' (Premfors 1998). 'Governance' refers to new emerging institutions that have been transformed from established forms of government or that have evolved independently of the state, including different modes of governing and coordination where public and private institutions and actors are involved (Björk et al. 2003; Pierre & Peters 2000).[8] Today many levels of government and nongovernmental organisations (NGOs) and actors are involved in the making and implementation of public policy. Generally, the need for evaluation and new ways of

performing accountability grows when new modes of governance are introduced. However, the intended function and democratic orientation are not the same in different models of governance, and neither are the conditions for accountability. Compare, for example, intentions behind New Public Management such as Total Quality Management with public policy on which actors in civil society are engaged (cf. Behn 2001; Berg 2002; Fischer 2003; Hanberger 2001; Karlsson 2002; Pierre & Peters 2000; Weber 1999). Democratic accountability is not only conceived differently, but the way of undertaking accountability also differs.

This article has synthesised three models of decentralised governance (see Table 1), which bear some resemblance to Pierre and Peters' (2000, 67–8) governance structures: hierarchies, markets, networks and communities. The three models capture prevailing forms of decentralised governance and serve as points of reference for a discussion about democratic accountability in decentralised governance.

Characteristics of Decentralised Governance

The governance models differ in a number of ways, but first of all regarding those who possess the power to make binding decisions. Applied to the context of public policy, 'making binding decisions' would include actors permitted to participate in and influence public policy. More specifically, models of governance differ regarding the legal grounds and regulations on which binding decisions are shaped, the democratic orientations of a governance model, the principal-agent relation within the model (i.e. those who are accountability holdees and holders), the nature of problems that it is appropriate to deal with, how the implementation process is expected to work, and the conditions for accountability – a major concern in this article.

In all forms of democratic governance, the citizen is the principal. However, in representative democracy it is assumed that citizens delegate the principal role to the elected representatives. When democratic control, on behalf of citizens, is carried out by elected representatives, one can refer to an 'acting principal', who, in this case, is an actor with temporary responsibility for democratic accountability. However, citizens reclaim democratic control from the acting principal when they hold the previous government to account in public elections and referenda.

From a citizen's perspective, one can say that democratic accountability can be carried out in two ways: direct and indirect (cf. Behn 2001, 125; Weber 1999, 453). A citizen can, besides voting in elections, take direct action. He or she can draw attention to bad policy performance through a letter to the press or by contacting a responsible politician directly, for example. Or a citizens' organisation can arrange a public hearing, or undertake a citizens' inspection of the situation in schools, nurseries or the local traffic situation.

The indirect way refers to when public reviewers, on behalf of citizens, scrutinise elected representatives and the government.

Democratic Accountability in Three Models of Decentralised Governance

Compared with Pierre and Peters' classification of governance, the *state*- and the *local-regional model*, the first two models discussed below can be understood as two subtypes of hierarchies, whereas the third, the *multi-actor model*, is a model that takes into account both governance through networks and governance through communities (cf. Pierre & Peters 2000; see Table 1).[9] It should be underscored that these models are ideal types developed for analytical purpose. In practice, decentralised governance can have most in common with one or more models. What then are the most important characteristics of the three models?

The *state model* represents one of the most common types of decentralised governance in democratic nation-states. It refines elements of the strong state's administrative system used to implement state policies and programmes through municipalities. Local governments are supposed to adjust state policies to local conditions (Lindvall & Rothstein 2006, 50). In this model, governance starts with a state decision or programme taken by the elected representatives or the administrative elite. The democratic orientation has most in common with elitist democracy because citizens are not engaged in public policy except at times of elections. The state model is linked to national citizenship, which implies that citizens, the principal, can hold national representatives to account and influence the general direction of public policy in elections. The elected representatives in parliament are acting principals in the state model, and lower levels of government, administration and NGOs have the role of agents or implementing actors. Public policy is implemented from the top down and demands strong management control to work well. It is a model of decentralisation where the state is in command, and decentralisation refers to the freedom of choice of the implementation level. What about the model's suitability to deal with real-world problems? Policy problems that are 'tame' and rather uncomplicated can be dealt with reasonably well this way (cf. Hanberger 2003).

A main advantage with this model is that the conditions for democratic accountability are clear and undivided – that is, national representatives can be held accountable for state policies by citizens in elections. In practice, however, it is often difficult to distinguish what state policy is when the implementation level (local government) has a significant amount of freedom of choice. Local government and street-level bureaucrats make local adjustments, but it is only the elected representative in parliament who can be held accountable. Democratic control is assumed to take place when citizens vote for the government to stay in power or for candidates from the

opposition parties. The indirect way of accountability consists of two options. Citizens' organisations can undertake issue-focused reviews and then act as accountability holders or as acting principal on behalf of certain citizens' groups or the general public. State inspectors, auditors and evaluators can undertake reviews and compile accounts on state policy performance on behalf of the elected representatives. Citizens can make use of audits and evaluation reports and arguments for and against granting discharge for the previous government when voting in elections. Citizens' democratic control can be strong if a state policy is clear and implemented in the same way all over the country, but weak in the case of a decentralised state policy.

Generally, Swedish state inspections and national audits of local government are considered weak and not highly prioritised (Dahlberg 2003). On the whole, the case study discussed later on points in the same direction. However, the significance of state inspection varies between policy sectors. State inspections, for example, are more frequent in policy sectors where the municipality is an implementation level, but overall state inspection does not impact much on local policy, according to local decision makers.

The *local-regional model* represents decentralised governance emerging from local-regional government. It is based on constitutional rights and any delegation of power. The discretion for local/regional policy can be more or less limited by the state, and also vary between policy sectors.[10] The legal grounds are, first of all, decisions taken by local/regional government. In countries where local or regional governments have more power and freedom of choice, the scope for local policies and programmes is extended (cf. Lidström 2004; Montin 2002).[11] The democratic orientation is basically that of representative democracy and has most in common with a local version of elitist democracy (cf. Farazmand 1999a, 1999b). In elections, citizens can choose between competing elites. Between elections, policies and programmes are legitimatised through formal representative democratic institutions.[12] This model seems appropriate for dealing with social problems that are somewhat more complex and where local conditions vary.

The principal is also, in this model, the citizen. Different public and private organisations and actors are agents. Likewise, an acting principal operates between elections. Instead of national representatives, local and regional elected representatives take on the democratic accountability role between elections. Citizens can control local and regional government directly in elections, and citizens' organisations can also undertake issue-focused reviews for the purpose of holding those in power accountable for local or regional policy. Municipal auditors have a commission to control local government and municipal policy. In the Swedish case, they act as agents for the local or regional assembly and as public reviewers for citizens, with the right to undertake audits and investigations on their own initiative.[13] While municipal auditors control local government and its policies, state inspectors

review state policies implemented by municipalities. Decision makers perceive municipal auditors to be among the dominant public reviewers of local government in all four municipalities. Auditors prioritise reviews into internal control and address their reports to decision makers. As indicated, these reports are not easily accessible and not very useful for citizens' own democratic control.

The *multi-actor model* represents governance situations where national and local government share power with other actors. It refers to governance situations where public actors and institutions join networks and partnerships in order to resolve pressing problems and challenges. This model also includes multilevel governance where the division of power is shared between levels of government and between nongovernmental actors or institutions. Thus, it also captures governance in the civil and private sphere.[14] Citizens, professionals and local officials collaborating on making a neighbourhood a safer, cleaner and more pleasant place in which to live (Wagenaar 2007, 19–21) are but one example of participatory democracy and network governance. The legal grounds for this governance model are agreements and contracts between participating actors and institutions. In addition, the legitimacy for a public actor's participation could also be a formal political decision. Depending on the type, scope and depth of governance, the democratic orientation can head in different direction – that is, towards elitist, participatory or discursive (deliberative) democracy. If the model, as in this article, is synthesised as an open-ended one permitting different types of multi-actor governance, the democratic orientation has most in common with a participatory or discursive (deliberative) democracy. There is more than one acting principal in a partnership or network. Also citizens' organisations can take on the role of acting principal. However, the notion of principal-agent relations is not quite appropriate because the network participants can be both principal and agent. Network participants or acting principals are accountable holders vis-à-vis the implementing actors/organisations and accountability holdees vis-à-vis the organisation they represent. The actors representing local government can be held accountable by the elected representatives for what is achieved and not achieved by the network, or at least for the representative's efforts. The model is appropriate for use in situations where problems are complex or dire, and actors need to discuss the problem situation thoroughly, learn from one another's experiences and develop a collaborative policy.

Concerning the conditions for accountability, this is a weak point in this model (cf. Weber 1999, 482) – at least if assessed against the prerequisites of accountability in representative democracy. Yet if the conditions for accountability are interpreted from a discursive democratic perspective, this model is the only one that clearly covers new forms of democratic accountability. All participants are, or should be, responsible for joint action or

inaction, failure and success, undertaken by the network/partnership (cf. Behn 2001). At the same time, each actor has some kind of formal, or at least moral, responsibility to the organisation to which he or she belongs. In a worst-case scenario, however, nobody takes responsibility and no-one can be held accountable. The direct form of accountability open to citizens, besides elections, is that of democratic dialogue. In this model, the active citizen can scrutinise a partnership policy or programme under way in an authentic fashion. Citizens' organisations can initiate demands for accountability themselves or join network inspections in a spirit of shared responsibility. Edward Weber underscores the need for restoring public review concerning concrete matters. Site visits or 'walking tours' allow citizens and policy makers to view the problems in question with their own eyes, as well as the results of measures taken. 'Accountability tours' facilitate discussion about current problems, implemented solutions and future action (Weber 1999, 460). Thus, democratic accountability is here an integrated component of participatory policy.

The case study provides examples of democratic control in network governance. Municipal auditors' control of public services delivered by private companies, for example, was not as comprehensive as the control of services provided by local government administration. There are also a few examples of more direct forms of democratic accountability embedded in participatory policy, which illustrate that active citizens can take responsibility and undertake public reviewing continuously. The three models have not been synthesised to match all prevailing models of governance. Actual governance can share elements from different models. Currently, local governments are trying out new modes of policy making with different democratic orientations as a complement to representative democracy, and this can best be captured by a hybrid model of governance based on the last two models.

What would an Effective and Legitimate System of Democratic Accountability Look Like in Decentralised Governance?

The answer to this question depends on what are considered to be the purpose and intended function of accountability in decentralised governance. It would be possible to advocate one of the governance models discussed in this article or to argue that an effective accountability system must include all three. Whenever there is a gap between the ideal model and reality, there is room for development. Advocates for the state model would, for example, point to the need to strengthen state audits and the inspections of state policies and make these reviews accessible to citizens. Similarly, developing the local/regional model would include strengthening municipal auditors' reviews of local policies and programmes and adjusting audits to citizens'

needs. Democratic accountability in the multi-actor model could include strengthening the evaluation of network policies and the clarification of network participants' individual and joint responsibilities.[15] In order to answer the question, there is also a need to consider how the accountability system works in practice.

Implications of Public Review for Local Policy and Democracy

So far, few empirical studies of public review of decentralised governance have been reported (Aars & Fimreite 2005; Dahler-Larsen 2000; Johnsen et al. 2001; Hanberger et al. 2005). This is surprising because local government has an important role in decentralised governance in many countries, especially the Nordic ones. Although mass media researchers study the role, function and significance of local media (Larsson 1998; Nygren 2004), not much research has been carried out into how the entire review system works in decentralised governance. If democratic accountability functions as intended, one could assume that public reviewing should impact on and alter municipal policy. If there is no such impact, the review system is not working well, or there is nothing for which the accountability holdees should be criticised. Not surprisingly, from this study and other studies, this is not the case (Lundin 1999; Lundin & Riberdahl 1999; Nygren 2004; SOU:2004:107).

What then are the implications of public reviewers for municipal policy in our study? Five groups of reviewers (municipal auditors, state inspectors, local media, external evaluators and NGOs/citizens) were studied in two municipalities in northern Sweden (referred to respectively in this article as 'Big North' and 'Little North') and two municipalities in southern Sweden ('Big South' and 'Little South'). The group 'external evaluator' includes commissioned evaluators and researchers. An overall assessment of local reviewers' implications and effect, based on more than fifty interviews with decision makers and reviewers, is summarised in Table 2. As indicated, local auditors and the media impact on municipal policy the most in all four municipalities, whereas the other reviewers had little effect on local policy.

Municipal policy is first of all modified as a result of local auditing. The greatest impact of local auditing on municipal policy is that it strengthens internal control and the steering and control of municipal policy. Decision makers tend, however, to overestimate the impact of local auditing. Some of the auditors followed up whether agreed actions were implemented and their experience is that far from all recommended actions have been implemented. The impact of the media on local policy varies, but all decision makers consider the media to be an important public reviewer and democratic controller. The main impact of local media on local policy in our study is that

Table 2. Reviewers' Effect on Municipality Policy

	Big South*	Little South	Big North	Little South
State inspectors	Small	Small	Small	Small
Local auditors	Large	Large	Large	Large
Media	Large/some	Large	Large/some	Large/some
Evaluators	Small	–	Some	Small
NGOs/citizens	Small	Small/no	Small	Small

Notes: Large = *many* decision makers and/or reviewers relate that decision makers and persons at lower levels spend *considerable resources* on responding to and resolving the deficiencies to which attention is drawn. Some = *some* decision makers and/or reviewers say that decision makers and persons at lower levels *occasionally* spend *considerable resources* on responding to and resolving deficiencies to which attention is drawn. Small = *a few* decision makers and/or reviewers relate that decision makers and persons at lower levels spend *limited resources* on responding to and resolving deficiencies to which attention is drawn. – = no experience of (external evaluators). *The four municipalities differ in size, geographical location, industrial structure, political majority, etc. However, no assumption is made concerning representativity.

it sometimes decides the policy agenda, but according to most decision makers, it has no major impact on local policy. From a perspective of democratic accountability, the role of the media as potential reviewer seems to be the most important. Decision makers are more disciplined and more inclined to stick to the rules because they know that the media might appear on the scene. There are also differences between the four municipalities indicating that individual reviewers can have more or less significance for local policy.

The reviewers' significance and impact also vary between policy sectors. State inspectors, for example, are more frequent in policy sectors where the municipality is an implementation level, corresponding to the state model of governance (e.g. school, social and environment policy) compared to local industrial policy, where local government, in Sweden, has more freedom of choice. Although state inspections recur in three of the four policy sectors under scrutiny, decision makers do not consider these reviews all that significant for local policy. Directors of social services, in particular, draw attention to the negative implications of state monitoring. Compiling and delivering indicators and performance measures takes a lot of time, and local administration perceive it a burden to supply information to various monitoring systems (e.g. the National Board of Health and Welfare, the Swedish Association of Local Authorities and Regions and Statistics Sweden).

All performance audit reports produced by local auditors during the period 1998–2002 have also been analysed. The number of reports indicates the relative importance shown by auditors for different policies. Table 3 indicates that the number of policy sector reports is small, and that most reports do not refer to any of the four policy sectors (social, school, environmental

Table 3. Number of Performance Audit Reports in Four Municipalities Divided on Policy Sectors, 1995–2002

Reports	1995	1996	1997	1998	1999	2000	2001	2002
Social	0	2	2	3	5	3	8	9
School	1	2	2	4	3	7	6	5
Environmental	1	0	1	3	1	2	2	2
Industrial	1	1	1	0	6	1	4	5
Other	16	27	29	16	29	35	47	56

or industrial policy). Instead, the majority have scrutinised municipalities' internal control.

We know from the interviews that local auditors review all policy sectors each year, but site visits and answers to the auditors' questions are not always compiled in the form of a report. The growth of internal control reviews is a trend in local auditing in Sweden. This trend is mainly captured by 'other' reports in Table 3. Surprisingly, not much attention is paid to the outcomes of local policies. During the period 1995–2002, local auditing has moved from reviewing how local government programmes and policies perform, including outcomes, towards ensuring that systems and routines are in place to steer, implement and control local government activities. One result of the document analysis is that the democratic control of public services delivered by private companies is not as comprehensive as the control of services provided by local government administration. In all four municipalities, local auditors have commissioned professional auditors KomRev to do the actual auditing.[16] KomRev belongs to the international enterprise PricewaterhouseCoopers. From a democratic point of view, one could say that the auditors have given away some of the democratic control instrument to an international firm. Hence, local auditors' reviews of municipal policy are being partly developed from a market perspective. The criticism contained in the reports becomes more positive over time. Although local governments have to some extent improved their administrative routines as a result of auditors' criticism and requests, auditors' pedagogical efforts to support steps taken in the right direction can explain the trend to more positive criticism. Auditors not only act as controllers, but also as consultants. The more balanced criticism in the reports indicates that action has been taken during the audit process.

Overall, the case study indicates that state inspectors do not have much impact on municipal policy.[17] This could be explained by the predisposition not to interfere with strong, independent local governments. Municipal auditors prioritise reviews of municipalities' internal control. This choice also implies that they do not provide citizens with accounts of how municipal policy performs. The greatest impact of the media is on the policy agenda,

but this has no major impact on local policy according to local decision makers. External evaluations and NGOs' reviews are scarce in our material, but an external evaluation may well have a major impact in a specific case.

If the review system works well, it should also promote democratic accountability and democracy. As indicated, the reviewers have different tasks and hence their importance for democracy can be expected to differ. The reviewers' significance for democracy has been assessed in relation to democratic values and the democratic orientation. Our study indicates that 'implementation of decision' – a core democratic value in representative democracy and the most important value for (representative) democratic accountability – is first and foremost maintained by municipal auditors.

The significance of the media for democracy is manifold. Supporting and maintaining freedom of speech, opinion and so on is the prime democratic value that the media support through their reviews. Yet the media also scrutinise the implementation of decisions, and are also a support for the democratic participation of the general public by providing a forum for public debate concerning findings from their own and other reviews. Although NGOs and citizens' reviews are scarce in our material, those that do exist have implications for democracy. More than anything else, citizens' reviews strengthen participation and deliberation, and furthermore the justification of public policy.

Assessing the significance of reviewers' against models of democracy emphasises their significance for democracy even more clearly. Both local auditors and the media pay most attention to formal decisions and decision makers when scrutinising local government. Their focus of attention is on stated goals and goal achievements. Hence, these two reviewers support an elitist orientation of representative democracy. By contrast, when citizens participate in public policy, another form of democracy is promoted. Depending on the policy and governance situation, either a participatory or discursive democracy can be supported. Examples of institutionalised collaboration between citizens' organisations and local government indicate support for participatory democracy or local corporatism, depending on the organisation elite's mandate and how well it represents the members. Very few citizens were actually involved in undertaking systematic reviews in these four municipalities. However, citizens do participate in policy making, and examples of more direct forms of democratic accountability are embedded in participatory policy making. As indicated, citizens in small villages have mobilised resources and developed civil society policies as a complement to municipal policy. Here, citizens both take responsibility and undertake some kind of reviewing continuously. A participating citizen can observe the resource allocation and policy performance with his or her own eyes, and deliberate about past and future action. Direct inspection of public policy partly includes action taken by citizens themselves. Thus the roles of

accountability holder and holdee are exercised simultaneously by citizens participating in the democratic dialogue.

Democratic accountability relies on reliable accounts and indicators. Building systems for monitoring takes time, effort and resources (Forsell & Ivarsson Westerberg 2006), and serving the state with various forms of information is a burden according to local administration. Once sound documentation and performance measures are available, one assumes that these will be used. However, Christopher Pollitt's (2006) study of the use of performance information by ministers, parliamentarians and citizens indicates that the information is rarely used by the key actors for democratic control. The institutionalisation of monitoring and evaluation systems aimed to promote transparency and steering are no guarantee of improved organisational or democratic rationality (cf. Brunsson 1989, 2006; Czarniawska-Joerges 1992; Power 1997). In the main, our material points in the same direction: audit reports do not matter so much when granting discharge and the reports are rarely used by citizens. Although decision makers say they use audit reports that are trustworthy and practicable, indicating that local government adjusts its local policy and administrative routines to auditors' critique, the case study indicates partial and selective use of the recommendations. Our interviews also indicate that few citizens are aware of the existence of review reports and that auditors have not been contacted by citizens at all.

Unfortunately, from a citizen's perspective, audit reports are primarily compiled for the elected representatives to be used in holding the administration to account. The same reports could of course be used by citizens in forming an opinion about accountability before voting. However, such reports have limited value for citizens: they are not easily accessible, they are issue-focused and they are hard to put into context. Furthermore, the reports are not written in a language that the ordinary citizen can understand, and few citizens are informed that such reports exist (Hanberger et al. 2005). Hence, the reports have limited value for citizens' own democratic control.

Discussion

Audits and monitoring have become increasingly important for securing the legitimacy of organisational action in the audit society (Power 1997; Rose & Miller 1992). The significance of democratic accountability for legitimatising political action and governance is not given the same attention, perhaps because the mechanisms for maintaining democratic legitimacy are taken for granted. However, two assumptions the formal accountability system is based upon could be questioned. The act of voting is assumed to be sufficient for holding those in power to account in a representative democracy. It is

also assumed that citizens are happy again and again to surrender the principal role to elected representatives. However, a growing number of citizens are not satisfied with the role of just being voters and surrendering the role of accountability holders to acting principals. More citizens are engaging in public policy and considering it a duty and part of what it is to be a citizen. Active citizens are reclaiming the principal role when they engage in public policy. The active citizen, however, is also acting as an accountability holdee, indicating a transformation of roles. Time will tell if a gap will emerge between citizens engaged in public policy to search for legitimate solutions to current problems and who are thinking in new ways about democratic accountability, on the one hand, and citizens that think it is sufficient to vote as an act of democratic control, on the other. Whether it is a problem when citizens act as accountability holdees depends on the democratic perspective from which one views it. Democratic theory, however, does not pay much attention to the implications for accountability of different democratic models (Ahlbäck 1999; Behn 2001).

As indicated, municipal auditors first of all carry out their accountability function through internal control reviews (cf. Kelly 1995, 123; Power 1997, 60). The focus on systems control reflects the transformation of the regulatory state (Day & Klein 1990) towards a self-regulatory state based on systems of organisational control and self-assessment (Power 1997, 54). New Public Management reforms have promoted the shift from government to (decentralised) governance in which systems for monitoring and evaluation become crucial for the state to maintain its supervisory role. Concerning accountability, political parties are mainly active in the process of granting discharge and at times of elections. Yet what validity do auditors' reviews into internal control have for assemblies' decisions as to accountability for policy carried out? The relevance of system controls is based on the assumption of a rational and well functioning steering model. However, management by objectives and result-based management, on which the system controls are based, do not have overwhelming empirical support (cf. Brunsson 2006; Rombach 1991; SOU:2007:75). Consider also that decision makers are not inclined to use performance information (Pollitt 2006), that they tend to use accountability information selectively, and that more monitoring does not necessarily improve democratic steering and implementation (Brunsson 1989, 2006; Czarniawska-Joerges 1992; Power 1997). Hence, control of systems for monitoring goal achievement may give an impression of democratic rationality, but if the governance or steering theory fails, systems control could possibly not improve democratic accountability.

The case study referred to illustrates the interactive and dynamic aspect of public reviewing. As indicated, the more balanced criticism observed in the audit reports could be explained by increased interaction between auditors and accountability holdees and a shift from controlling to consulting. The

roles of the media in a local review system illustrate the interactive process of public reviewing as well. The way the media control local government, how they shape and contribute to the discourse of public accountability discourse will need more attention in future research on public reviewing and democratic accountability. We need to know more about the interplay with actors in the local review system to disclose review strategies and policy learning, for example. How actors, including citizens, experience democratic accountability in forums where public policy issues are discussed will need attention as well.

Due to the deficiencies of existing state inspection and local audit for democratic accountability, one option could be to develop the traditional accountability system. Municipal auditors speak mainly to decision makers and their reviews could be developed in order to better reflect and respond to citizens' need of performance information, and to adjust the language to ordinary citizens. The auditors would then become less dependent on experts' (and enterprises') review models. There is, however, a risk of negative consequences of strengthening democratic accountability along these lines. Consider also that more scrutiny and control tends to focus on what does not work, while neglecting the need for research and development (Sahlin-Andersson 2006, 40). The consequences could, contrary to intentions, be distrust, scapegoat thinking and a society of surveillance (cf. Foucault 1977; Power 1997; Strathern 2000). In a worst case scenario, more state inspection and local auditing could lead to a 'tyranny of transparency' if the monitoring system is based on invalid measures and used for governance (cf. Strathern 2000; Tsoukas 1997). Likewise, if citizens form judgments about democratic accountability on accounts that are of questionable validity, democratic control will end up being ineffective and destructive.

Another way to strengthen democratic accountability is to promote citizens' participation in public policy, which gives citizens more opportunities to assess public policy directly and form opinions about accountability. It has been suggested that developing democracy and accountability in a participatory or discursive way is contributing to a society of trust and mutual responsibility (cf. Behn 2001; Fischer 2003; Weber 1999). At present, there is a need to learn more about how concrete modes of democratic accountability work, such as on-site visits, conducted tours, concrete inspections and forums for democratic dialogue, for example.[18] The implications of democratic accountability in new models of governance need more empirical research. The focus will then shift to questions of how to attain policy justification and legitimatisation, as well as the prerequisites for participation and deliberation in public policy (cf. Behn 2001; Fischer 2003; Gutmann & Thompson 2004; Wagenaar 2007; Weber 1999).

To conclude, how do we think that democratic accountability should work in a sustainable society? Should public reviewers mainly scrutinise formal

compliance, systems of control and look for scapegoats? Or should it be a society cultivating trust and mutual responsibility where citizens engage in public policy and take more responsibility than today, where democratic accountability is an ethical commitment and a responsibility willingly accepted by members of the broader accountability environment (Behn 2001, 125)? Michael Power (1997, 145) suggests that one way to avoid 'an empty ritual of verification for merely disciplinary purposes', auditing would need to 'go empirical' and become part of 'a broader organisational learning process'. Similarly, to avoid democratic control becoming 'an empty ritual' for securing the legitimacy of political action, the conduct of accountability would need to become part of a broader public learning process. Finally, what would be a legitimate balance between trust, risk and democratic control? This article implies that the answer depends on the model of governance and democracy one has in mind and advocates.

NOTES

1. A version of this article was presented at the XV Nordiske Kommunalforskerkonference, Odense, Denmark, 24–26 November 2006.
2. A total of 54 interviews were carried out with different actors in the local review system in four municipalities: four local government commissioners [*kommunalråd*]; nine chairpersons of school, social, environment and industrial committee/boards [*ordförande i socialnämnd*, *skolstyrelse*, *miljönämnd*, *politisk ansvarig för näringslivsfrågor*]; four interviews with the most influential politician from the opposition party; four chief executive officers [*kommundirektör/chef*]; nine directors of education, social services, environment and local industrial policy [*skoldirektör/chef*, *socialdirektör/chef*, *miljöchef*, *näringslivschef*]; seven journalists working for local newspapers; eight municipal auditors [*kommunala revisorer*], two commissioned professional auditors [*sakkunniga*]; three state inspectors; three citizens' organizations; and one more informant in one of the four municipalities. In addition, 13 pilot interviews were carried out with public reviewers and decision makers in three other municipalities.
3. Carl Friedrich (1940) includes the inner responsibility (to conscience, moral values) of civil servants in his use of the term.
4. Weber reminds us that people's concern with accountability is much older than democracy and has to do with a fundamental need for controlling misuse of power in all societies. All regimes create procedures for holding those in power to account (i.e. for legitimatising the execution of power).
5. Weber (1999) distinguishes between five conceptualisations of democratic accountability and is most concerned with accountability in Grassroots Ecosystem Management (GREM). The 'GREM' conceptualisation of accountability implies shared authority between levels of government, and between government and citizens.
6. The word 'compact' refers to 'an ethical commitment', and 'responsibility' refers to 'obligations willingly accepted' (in contrast to punishment imposed). The word 'mutual' refers to a commitment and 'personal sense of duty to others, not a detached debt to some abstract rule'. The word 'collective', finally, implies 'that the members of the compact are accepting responsibility as a team and abandoning the search for individual scapegoats' (Behn 2001, 125).
7. 'Responsibility compact' also includes journalists' responsibility to highlight any mistakes or failures, but also accomplishments, and not least 'for educating citizens about who, specifically, will need to do what if government is to improve performance' (Behn 2001, 127).
8. The term 'governance' is used in many ways and refers to phenomena such as governing (Jessop 1998; Stoker 1998; Pierre & Peters 2000), policy networks (Rhodes 1997),

public-private partnerships (Wettenhall 2003), multilevel governance (Hoogh & Marks 2001; Sand 1997) and societal governance (Kooiman 2000).

9. In this article, markets are not discussed as such because the focus is on governance settings where at least one or more level of government is involved. Public-Private Partnerships (PPP), e.g. can be conceived of as one form of governance included in the multi-actor model (cf. Wettenhall 2003).

10. This model may well include the delegation of power to sublevels of local government – a matter that is not discussed in this article and not indicated in the table.

11. In federal states and in states with a high degree of autonomy and self-determination for local government, the division of power between the levels is constitutionally regulated.

12. The democratic course can also be oriented towards discursive (or deliberative) democracy, but this orientation is put in brackets in Table 1 because it has not been defined as the core democratic orientation. The bracket indicates that the existing democratic order could move in different directions.

13. Similar to the state model, individual citizens can appeal against local and regional government decisions if they think that these violate the mandate given to local government.

14. This model, if viewed from a governmental perspective, is one where both national and local government authority is distributed up, down or out. Pierre and Peters (2000, Chapter 4) describe moving up (international level), moving down (regional, local and community level) and moving out (civil society and market level) state power.

15. A distinction between multi-actor governance, with and without citizen participation, could be helpful, indicating that partnerships without citizen participation would need more democratic control.

16. Every four years, local auditors commission a company to carry out the financial and performance auditing until the next election. According to the framing-contracts, professional auditors are then commissioned to undertake a number of reviews each year.

17. After the study was finalised, state inspection was strengthened – particularly school inspection.

18. When citizens participate in policy making, policies carried out are scrutinised in the same way as before democracy was introduced. E.g. a hundred years ago, the local community undertook authentic inspections of local social policy. How social aid recipients were dressed and fed could be checked by everyone in front of the church (Hanberger 1997).

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