### Accountability and good governance

#### **Barrie Houlihan**

One of the central elements of good governance is the existence of effective accountability processes. Yet, as with so many aspects of good governance, the concept is hard to define and even harder to operationalize. Of particular importance is not to treat accountability in isolation from other elements of good governance. It may be argued that good governance is not only about openness/transparency and accountability, but also about:

- Efficiency in the pursuit of organisational objectives
- A culture of trust, honesty and professionalism and
- Organisational resilience

An exaggerated emphasis on accountability and 'the deification of accountability' (Flinders 2011: 600) may undermine efficiency and suffocate capacity (see Anechiarico and Jacobs 1996); the pursuit of efficiency might weaken trust, honesty and professionalism; or high levels of professionalism may reduce the need for extensive formal mechanisms of accountability. With the need for balance in mind and turning to the question of defining accountability Scott reflects a common view in arguing that the emphasis on traditional upwards, straight-line accountability has been replaced not by the neo-liberal 'downward' accountability of the market, but by 'extended accountability' within which 'traditional accountability is only part of a cluster of mechanisms through which public bodies are in fact held to account' (Scott, 2000, p. 245; Hill & Hupe, 2002, Considine, 2002, Wilkins, 2002). The concept of 'extended accountability' fits well with much good governance theory in relation to international sports federations as extended accountability anticipates a greater role for stakeholder groups and recognises the monopoly position of most IFs.

Although the concept of accountability is ubiquitous in much contemporary discussion of good governance of sports organisations a precise definition remains elusive. Stewart views accountability as involving 'both giving an account and ... being held to account' (Stewart, 1994), Sir Robin Butler makes a distinction between accountability (providing an answer) and responsibility (liability or 'naming and blaming'), Romzek (1996) emphasises accountability as control while Thomas (1998) identifies preventing the potential abuse of power as the ultimate aim of accountability systems. There is also a debate about what organisations are being held accountable for with much of the current literature assuming an easy demarcation between the setting of strategic goals, the design of operational targets, the organisation of delivery, and delivery itself.

The starting point for the discussion of accountability in relation to international federations is the process of being called to account which locates, at the heart of accountability, a relationship that involves social interaction and exchange insofar as 'one side, that calling for the account, seeks answers and rectification while the other side, that being held accountable, responds and accepts sanctions' (Mulgan, 2000, p.555; see also Thomas, 2003). At its simplest, mapping accountability entails identifying who is accountable, for what, how, to whom and with what outcome. These questions can be grouped into three themes, the first of which concerns the dominant character of the accountability relationship and the balance of emphasis between the provision of an

explanation, the exercise of control, and the establishment of liability, as well as whether the primary focus is the organisation or the individual (Newman, 2004). The second theme relates to the attitude towards the accountability relationship and the extent to which it is seen as a legitimate obligation by the organisation being held to account. While some organisations may operate within a culture where the accountability relationship is accepted as normal and as a duty others, probably many, if not most, international federations, may see the relationship as an imposition to be resisted and, if possible, avoided (O'Loughlin, 1990; de Leon, 2003). The final theme concerns the mechanisms through which the relationship is operationalized and would include reporting mechanisms, establishment of transparency, and stakeholder representation on managing boards. However, as indicated above each of these themes is shaped by the pattern of values and attitudes dominant within the sport policy field, among governments, and at a deeper level of institutionalised values within international federations and other international sports organisations such as the IOC.

#### **Key question**

1. Who is accountable, for what, to whom, for whom, by what means and with what expected outcome?

# Other related questions

- 2. How much accountability is required to maintain and demonstrate integrity without impairing organisational capacity/efficiency?
- 3. How do we avoid accountability being seen solely as adversarial and a punishment? How do we make accountability processes a set of activities that international federations want to be involved in?
- 4. How do we design an accountability system (and monitoring system) that does not simply encourage 'blame avoidance', but rather as a positive and welcome management resource?
- 5. Should the adoption of a relevant ISO be part of the good governance checklist?

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