

Are public sector accounts trusted? Exploring the verdict of the Public Administration and Constitutional Affairs Committee in the United Kingdom

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Abstract

Legislatures face difficult challenges holding modern bureaucratic democracies to account due to the scale, complexity, and diverse impacts on citizens' lives. One way that democracies bridge the gap between the legislature and executive is through financial accounts of government departments. This paper examines whether financial accounts are trusted by MPs in the UK Parliament for purposes of transparency in the service of accountability. The article does this through examination of two linked inquiries by the Public Administration and Constitutional Affairs Committee at the UK House of Commons. The article argues that transparency, accountability, and trust are involved in a rhizomatic relationship where each is related to the other without a hierarchy between them. The article uses a framework proposed by Oomsels and Bouckart to show the accounts are not trusted, which has implications both for the accounts as a tool of accountability and for creating transparency.

1 | INTRODUCTION

The expansion of governments in terms of the scope and size of their activities across the last hundred years has changed the nature of democratic politics, as they now affect almost all aspects of the everyday lives of citizens

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(Lowe, 1984). Public Administration needs to be accountable to be legitimate in a democratic society, but the bureaucratic nature of public administration makes this hard. There is an innate tension between bureaucratic values and practices and democratic ones: in some situations, greater bureaucratic confidence indirectly reduces the democratic involvement of citizens (Zhang et al., 2020). However, decisions taken by bureaucracies are innately political (Peters et al., 2022). Methods to make bureaucrats accountable such as direct elections do not always produce the expected results (Murphy et al., 2017).

The relationship between the executive and the legislature is central to ensuring that the public sector is accountable. In this context, the executive is the government of a particular country. The legislature both creates laws, which govern the executive's behavior and holds the executive to account for how it governs the country. During the 20th century, as the executive's powers have increased due to the creation of modern bureaucracies, legislatures like the UK Parliament have acquired more powers and support to scrutinize the executive (Norton, 2019). These include special committees within the legislature, ombudsmen, independent auditors, and other bodies charged with providing or analyzing the information about the executive and reporting it back to the legislature. The phenomenon of select committees scrutinizing and attempting to influence the content of government policy and administration is an international one (Bala & Wright, 2001; Brenton, 2015; Levine & Rogers, 2004; Monk, 2012; Opalo, 2022). Whether functioning through a committee or conducted by the entire legislature, effective scrutiny of the executive relies upon information about the operation of the executive's powers (Bala & Wright, 2001).

Within this context, government accounts are an important source of information for the legislature to hold the executive to account. This is not their only purpose, but this article is confined to examining that issue and does not discuss their importance, for example, to management (Kim & Chung, 2023; Mohr et al., 2021).

The accounts provide legislatures with assurance that the executive has followed their instructions (Robinson, 1924) and information about the success and failure of public policy (Likierman, 2001, 2003), as well as underpinning democratic accountability (Steccolini et al., 2020). They offer transparency about public spending and its allocation, thereby allowing accountability, but can only do so if they are trusted by the politicians who use them. These three concepts, accountability, transparency and trust, are therefore interrelated in a complex and non-hierarchical structure, representing figuratively a rhizome (Deleuze & Guattari, 1988). The rhizome concept, described by Deleuze and Guattari (1988), is one in which connection is emphasized but it is not the connection of a tree or root which "plots a point, fixes an order," rather in the rhizome "any point of the rhizome can be connected to anything other and must be" (Deleuze & Guattari, 1988, p. 7). This means that the rhizome is "antigenealogy" in that it takes no fixed point as origin or foundation (Deleuze & Guattari, 1988, p. 11). The article argues that accountability, transparency, and trust are involved in a rhizomatic relationship with each other. Consequently, whilst there is evidence though that accounting documents are not used as much as they could be to scrutinize the government, identifying where they have failed is difficult (Azhar et al., 2022; Connolly & Hyndman, 2006; Hyndman, 2016; Peebles & Dalton, 2022).

Scholars, faced with the question of why the accounts are not used in the way in which they were intended to be, have produced different answers. These focus on a number of issues ranging from a lack of interest in the financial accounting document which looks backwards compared with a budgetary document which looks forward (Jorge et al., 2023), a lack of relevant information in the published accounts for politicians to use (transparency without accountability; Jethon & Reichard, 2022) or a document which politicians are emotionally inclined to reject (Lapsley, 2022). These different explanatory frames are not alternatives but coexist within a rhizomatic structure.

The purpose of this article is to explore how one legislature, in the United Kingdom, views the accounts that it is provided with and how far it trusts them as a vehicle to scrutinize the executive and how that trust then relates to ideas about transparency and accountability present within the political system. To do this, the article looks at two linked inquiries which ran from 2017 to 2019 and produced two reports and four different evidence sessions. The inquiries were conducted by the Public Administration and Constitutional Affairs Committee (PACAC) at the House of Commons, which focuses on the UK civil service, the UK constitution, and statistics. To do so, the article uses Oomsels and Bouckaert's (2014) definition of trust to explore why MPs did not believe that the accounts could

provide them with what they needed for both transparency and accountability. They broke down trust into three dimensions—all of which had to be present for trust to be present itself. These three dimensions were that the trusted person had to be trustworthy: Oomsels and Bouckaert (2014) break this down further into categories of integrity, benevolence, and ability or competence. Second, the person trusting had to be vulnerable or depend on the other person for some quality or action. Third, the person trusting had to act upon their impression of the trustworthiness of the other person and neglect their vulnerability. Taken together, if all three elements are present, then it could be argued that trust is present. Several articles within the Public Administration literature have used these ideas to understand relationships between individuals and organizations (Davidovitz & Cohen, 2023; Hasche et al., 2021; Krogh & Lo, 2023). None however have applied it to the relationship between a Parliament and the executive or to the content of accounts.

The article will suggest as a theoretical contribution that there is a rhizomatic relationship between accountability, transparency, and trust as concepts when it comes to accounts in this context. Democratic accountability depends upon a trusted set of disclosures about the conduct of government to function appropriately. Transparency must be channeled by requirements of accountability so that it is not abusive. In contrast, an impression of deception corrodes the ability of transparency to support accountability. Finally, trust in the accounts depends upon the accounts supporting both transparency and accountability. Whilst the article enters the rhizome through trust, as described by Oomsels and Bouckaert (2014), the findings explore the other concepts involved in the structure of the rhizome. We make therefore a more nuanced contribution that highlights failure need not be located along one line of the rhizome but instead may infect a combination of all three concepts. The findings indicate failures in trust but do so because the MPs judged that they were neither good accountability documents nor documents that imparted genuine transparency. Consequently, whilst the article investigates the concept of trust, it also illustrates issues with transparency and accountability.

In Section 2, the article develops an analysis of the literature and explains the theoretical framing of trust and how it relates both to transparency and to accountability. In Section 3, the article explains the methodology and case of the PACAC's accounting inquiries. In Section 4, an analysis is undertaken of where MPs saw the deficits in trustworthiness and how they viewed both the vulnerabilities they faced as members of Parliament in assessing the executive and their views of whether the executive was trusted to produce accounts for democratic purposes. Finally, in Section 5, the article sets out a concluding discussion.

2 | LITERATURE REVIEW

In this section, the article explains the rhizomatic relationship between accountability, transparency, and trust. The article defines Rhizomatic according to Deleuze and Guattari (1988) in that the rhizome is a set of connected concepts without a hierarchy between them.

2.1 | Democracy, bureaucracy, and accountability

Democracy refers both to an ideal and to an actual plan to achieve that ideal which often falls short of the ideal itself (Dahl, 2005). One of the expressions of this gap between ideal and real lies in the role of the bureaucracy.

Modern democracies, running large states, cannot simply be run by an elected committee: they require expert administrators and complex organizations to run large services (Lowe, 1984). As Peters (2010) argues democratic government in the modern world must be bureaucratic because of the extent of state authority. Less effective bureaucracies can lead to material consequences for citizens including in the recent case of the COVID-19 pandemic, deaths (Jugi, 2023; Yan et al., 2022).

As vast powers adhere to these bureaucracies, the decisions that they make become intrinsically political (Peters et al., 2022). There is a necessary conflict, a “paradoxical or self-contradictory relationship” between bureaucracy and democracy (Etzioni-Halevy, 2013, p. 2). Part of this arises from the necessary complexity of administrative structures: even direct elections to posts may not improve accountability due to the difficulty of working out who is responsible for what (Murphy et al., 2017). More confident bureaucrats will gain the autonomy from political actors to isolate themselves from public opinion (Zhang et al., 2020). Theories of administrative statesmanship attempt to fill the gap between the requirement for bureaucrats to take decisions on the ground and their apparent lack of legitimacy in so doing without a warrant from a democratic authority (Newswander, 2012).

Societies can hold bureaucracies to account for their performance and protect democratic values such as liberty through accountability (Ferry, Midgley, & Green, 2023). However, accountability has a multiplicity of meanings and has been described as a chameleon concept (Mulgan, 2000; Sinclair, 1995). Accountability can be evaluated from different perspectives: a learning, a democratic, or a constitutional perspective (Bovens, 2007). Bovens (2010) developed a further distinction between accountability as a virtue and accountability as a mechanism. Accountability as a mechanism is the traditional concept which involves, within the bureaucracy, clear hierarchies, goals, and sanctions when goals are not fulfilled. Accountability as a virtue includes norms of professional and public sector behavior (Ferry, Oldroyd, & Funnell, 2023; Schillemans & Bovens, 2011). Political accountability within a democracy to ensure control over the bureaucracy has a mechanistic component: Schmitter (2004) suggests that political accountability “must be institutionalized if it is to be effective.” Bureaucracies are needed for democratic societies to thrive and yet they also threaten the democratic nature of those societies and so have to be controlled.

The diversity in types of accountability is matched by the diversity in mechanisms of accountability developed to redress the fundamental conflict between democracy and bureaucracy. Some of these mechanisms relate to complaints about bureaucratic abuses against individuals which can then be turned into a systematic critique of policy failures (Tavares et al., 2022) or to access by an individual to the records governments keep about them which can be used to expose poor decision-making and corruption (Roberts, 2010; Tant, 1990). Democratic control does not rest purely at the level of the individual. Legislatures also have a role in holding the government to account. Traditionally, in Westminster systems of government, accountability funnels up from the civil service to ministers and thence to Parliament: even if this system has been partially eroded by New Public Management (NPM) practices (Brenton, 2015). Accountability might take the form of a minister or other government official answering questions in a Parliament or of a set of accounts that reports when departments have not complied with the legislation governing their spending (Robinson, 1924). As the size and scale of government bureaucracy increased though, legislatures responded by creating more specialized instruments for scrutiny which would group together members to critique a particular government official with more time and more resources such as specialist advice or assistance from citizen juries or mini publics (often called select committees; Aylett, 2019; Benton & Russell, 2013; Geddes, 2021; Monk, 2012; Norton, 2019; Opalo, 2022; Peckham et al., 2022). These new institutions constitute a mechanism of accountability—in the terms used by Bovens (2010) in which each actor has a precise role in holding bureaucratic authority to account or being held to account. All these mechanisms develop within a national context and match up to the precise constitutional and historical setting in which they are deployed.

Viewing accountability in context also demonstrates how reliant it is as a concept upon other values. For a government to be held to account in a specific instance, the legislature needs information about what the government is doing so it can comment upon it (Ferry, Midgley, & Green, 2023; Midgley, 2019). For example, Hood and Piotrowska (2023) suggest that in the UK system the executive has been concerned to limit the discussion of outputs and outcomes whereas Parliament has been more interested in them. Democratic accountability is thus tied up with notions of transparency (Heald, 2012; Hood, 2006). Accountability like other values also depends on trust: as O’Neill (2003) argues “we cannot have any accountability without some forms of trust” as without an infinite regress of accountability, the public or their representatives must at some point decide to trust that the accountable body is behaving appropriately. As Heald (2018, p. 325) argues, there are important differences between having trust in government, trust in a particular government, and trust in the democratic system itself. Ultimately, the accountability system

depends on a complex mixture of trust and distrust. However, to some extent, a functioning relationship between the legislature and executive is one of distrust as much as trust: democracy relies upon a perpetual distrust in authority to ensure that checks and balances upon power continue to function (Warren, 2017). Warren (2017) explains that simultaneously legislatures (and electorates) have to trust and distrust in the executive in a democracy. Accountability's relationship with trust and transparency is therefore complex and accountability requires the right levels of transparency and trust to function properly.

2.2 | Accounting, transparency, and the account

Transparency is a closely related concept to accountability. Their precise relationship has been described as Siamese twins, matching parts, or an awkward couple (Ferry et al., 2015; Hood, 2010). Hood (2006, pp. 5–8) describes three forms of transparency: first he suggests that transparency includes the “doctrine that government should operate according to fixed and predictable rules,” second that “social affairs more generally should be conducted with a high degree of frankness, openness, and candor,” and third that the social world should be “made knowable.”

Transparency for Heald (2006a, p. 26) involves both a concept of openness and a sense that there are “external receptors capable of processing the information made available.” Heald (2006a) defines four directions that transparency can take: upwards meaning that the superior person in a hierarchy can view the activity of a junior person, downwards meaning that the ruled can observe the conduct of the ruler, outwards where observers in an organization can see into the outside environment and inwards when those outside can see into the organization itself. Scholars have argued that better-designed transparency has a number of positive effects, enabling accountability, building legitimacy and improving management (Chen & Neshkova, 2019; Hyndman & McConville, 2018). Not all these benefits though will be available in all of Heald's types of transparency: outwards transparency is unlikely to result in accountability for the viewing organization for example. Transparency has also been linked to several negative consequences. Transparency places power in the hands of those who reveal the information, rather than those who use it (O'Neill, 2006). Lobbyists with specialist knowledge and the time to scrutinize information may be empowered by transparency over the ordinary citizen who lacks both (Ferry & Eckersley, 2015; Schudson, 2020). Heald (2006b) suggests too that there are ways in which transparency can lead to negative social outcomes, reducing the quality of decision making and inflaming conflict. These negative consequences, put within the context of a media culture focused on blame, can lead to transparency having negative social impacts (Heald, 2012). In addition, transparency can be set back through practices involving hiding information, undermining the quality, delaying it, increasing the process to gather, analyze and disseminate the information, and weakening observer ability to understand and use the information they get given (Renteria, 2023).

Accounts have often been defined as a form of transparency (Hood, 2006; Steccolini et al., 2020). They have a particular advantage in this context as they are audited. Over time, this view of accounts as a transparency document has grown (Aiken & Capitanio, 1995). Scholars have argued that this was linked to the development of NPM (Grossi & Steccolini, 2015; Hood, 1995). The use of private sector practices in government accounting was justified because it would increase transparency (Hodges & Mellett, 2003, p. 104; Likierman, 2001, 2003). For example, Parliamentarians under the new arrangements could see the impact of a set of transactions on the long-term indebtedness of the government as well as on the short-term cash position of the government. This new form of accounting has been linked to improvements in policy outcomes as organizations themselves improved their management (Kim & Chung, 2023; Mohr et al., 2021). However, critics argue that the development of accounting obscured rather than revealed the true financial state of the public sector (Guthrie & West, 2003; Hodges & Mellett, 2003). MPs and citizens did not have the expertise to understand the new complex sets of accounts they were provided with (Jorge et al., 2019, 2023), despite the efforts of parliamentary authorities to provide them with advice through information brokers (Ferry et al., 2021). In addition, Raudla et al. (2023) suggest that reforms which focus government on results and collaboration have a greater likelihood to increase public sector

innovation than reforms focused such as the UK's accounting reforms on marketization and commercializing the public sector.

Transparency about government activity is linked to accountability and trust. Scholars have often argued that transparency needs to be seen in the context of other values (Porumbesco et al., 2023). In the case of accountability from the executive to a legislature, transparency, or the provision of information becomes part of a mechanism of accountability with very specific constitutional and democratic functions (Bovens, 2010). Scholars have doubted that citizens are able to use information about the public sector to really hold the executive to account (George et al., 2020; Mizrahi & Minchuk, 2020). Transparency, in different contexts, can either enable accountability or be ignored (Ferry & Eckersley, 2015). Van Helden (2016, p. 534) called for accounts to be understood in context with “the information requirements of the decision-making process, including agenda-setting and problem-solving,” being prioritized. When the accounts fail to support accountability through the transparency they provide, because users cannot use the information, this undermines accountability (Ezzamel et al., 2005). Accounts in the public sector have regularly been criticized for including information that is not relevant to politicians as arguably (one of) their main user(s) (Ezzamel et al., 2005; Jethon & Reichard, 2022). This has been a particularly powerful critique of accrual accounting, which is based around the metaphor of the public sector as a business (Christiaens & Rommel, 2008).

Similarly, politicians have to be able to trust themselves in using the information and trust the information for them to make use of it in the way that the accountability system demands. Heald (2012) describes psychological barriers between politicians and financial information. Nyland et al. (2020) even identified circumstances in which politicians rejected the use of accounting information. Conversely, if accounts are associated with a positive emotional context such as modernization, politicians profess more interest in them (Liguori et al., 2012). Furthermore, transparency can lead to “opportunistic behavior” and “defensive responses”: however, if officials indulge in these behaviors the consequent deception is itself corrosive of trust (Heald, 2006b; O'Neill, 2002).

2.3 | What is trust?

Trust is a “phenomenon we are so familiar with that we scarcely notice its presence and its variety” (Baier, 1986, p. 233). Trust can be seen as the organizational principle which allows organizations to function (McEvily et al., 2003). Trust is vital in public administration, as in other areas, because it supplements formal structures of control (Moynihan, 2009). Bouckaert (2012) defined three clusters of trust which are relevant to public administration—society's trust in the public sector, the public sector's level of trust for society, and trust between organizations in the public sector. In this categorization, Bouckaert (2012, p. 95) argued that the legislature's trust in the executive was one example of his third cluster. Without trust at some level, citizens and legislatures will cease to see that the government operates in their interest and will eventually lose their faith in the concept of democratic governance (Moynihan, 2022). At a basic level, Parliamentarians and others need to trust the government to perform their role or see that it is worthwhile to perform their role at all.

Oomsels and Bouckaert (2014) suggest there are three dimensions of trust that can be examined in evaluating whether two organizations trust each other. The first dimension, they suggest, is the “trustor's perception of the trustworthiness of the trustee” (Oomsels & Bouckaert, 2014, p. 583). This dimension comes first because other dimensions of trust depend upon it: as O'Neill (2020) suggests, trustworthiness precedes trust analytically. Oomsels and Bouckaert (2014) suggest an actor is trustworthy if they share objectives (integrity), are disposed benevolently to the person who trusts them and if they are capable of executing the task they are trusted to perform (these definitions draw on Colquitt et al., 2007; Dietz, 2011; Mayer et al., 1995). The second dimension of trust for Oomsels and Bouckaert (2014) is that the trustee “makes a leap of faith on the basis of incomplete information” and suspends their vulnerability about the task that they have trusted someone to perform. For Austin (1946), this is precisely the trust involved in accepting somebody's testimony. The third dimension of trust is that the person trusting another person is willing to act on the basis of that trust and take the risk that the other person may default on their trust. Research on trust often emphasizes that one key way of measuring trust is to evaluate whether an actor has taken

action based upon the guarantee offered by the person in whom they could trust (McGeer & Pettit, 2017; O'Neill, 2002). These three dimensions of trust reinforce each other and are related to each other. This conception of trust is similar to others that have been advanced: for example, Nooteboom (2002, p. 84) discusses trust in the context of unknown future outcomes that cannot be included in a potential contract and consequently where actors have to trust each other or “die of inaction.” McEvily et al. (2003) speak of trust as an organizing principle which helps actors understand the organizations they live within.

Discussions of trust in public administration have followed the lines suggested by Oomsels and Bouckaert (2014). There are many studies which associate trustworthiness (the first dimension of trust) with a shared perception of the objectives of public services, the ethical action of the persons who are in receipt of trust, or the competence of government (Angelou et al., 2023; Bundi & Pattyn, 2022; Davidovitz & Cohen, 2023; Delany-Crowe et al., 2019; Lee, 2022; Persson et al., 2016). Some scholars combine all these three perspectives on trustworthiness in their research (Hasche et al., 2021; Krogh & Lo, 2023). In terms of vulnerability, the second dimension of trust, public administration scholars have examined the ways in which those who trust accept a vulnerability to those they trust. Communities with higher levels of trust may allow bureaucrats more discretion in exercising their powers—thus allowing more vulnerability (Cooper et al., 2008). Similarly, the third dimension of trust—the effect on behaviour—has frequently been described in public administration. Davidovitz and Cohen (2023) show how breaches of trust lead to social workers withdrawing from their clients. Chen et al. (2014) describe how a strong culture of trust enables managers to be more motivated by public service in Taiwan. These concepts therefore are at play in the public administration literature when it comes to actual administration. There have been few studies of trust in accounts by politicians. Lapsley (2022) identified a persistent gap and called for studies examining trust: “there is a need to study intuition, ingenuity, and emotions (the rejection of accounting by angry politicians) and trust in the use of accounting information by politicians.” Different aspects of Oomsels framework of trust, however, have been examined. Raudla (2022) argued that trustworthiness was one factor influencing politicians' use of performance information in Parliaments. In terms of vulnerability, Jorge et al. (2016) emphasized how vulnerable MPs may be to biased information brokers. Even training programs do not necessarily reduce this vulnerability: Reichard (2016, p. 482) comments that politicians, after training, still “cannot be expected to participate with full transparency in serious financial decision processes.” Finally, if trust relates to the use of information: several studies indicate limited use of accounts by politicians both at the local and national level (Azhar et al., 2022; Connolly & Hyndman, 2006; Hyndman, 2016; Peebles & Dalton, 2022).

All three of these concepts—accountability, transparency, and trust—can be related to each other as the article has argued above. Transparency which does not sit within the accountability mechanism may not be useful to users (Ezzamel et al., 2005; Jethon & Reichard, 2022). Without trust, users of information may believe that they are being deceived rather than being in receipt of accurate and relevant information (O'Neill, 2002). As Heald (2018, p. 325) argues, transparency and trust are related concepts. Accountability is a mechanism that often depends on transparency (Heald, 2012; Hood, 2006). To function, accountability may also depend on the right type or level of trust (Heald, 2018; Warren, 2017) and the type or level of trust required may be described by the accountability and transparency systems in play within a society. None of these concepts is therefore conceptually prior to the others. They are related in, what Deleuze and Guattari (1988) describe as, a rhizomatic structure. A rhizome has “no beginning or end,” it is symbolized by conjunction (Deleuze & Guattari, 1988, p. 25). The rhizome “connects any point to any other point” and cannot be reducible to a single concept.

3 | METHODOLOGY

3.1 | Research case

The UK is a parliamentary democracy. Parliament, theoretically, is sovereign. Parliament is made up of two houses—the Commons and the Lords. The UK's constitution is unwritten. Parliament and its precise position in the

UK constitution have evolved over centuries from precedents both in the history of the United Kingdom and its predecessor states—especially England and Scotland. Since the 19th century though, Parliament's main role in the constitution has been to be an electoral college for the government of the day, to pass or refuse legislation and to scrutinize, after the fact, decisions that have been made (Bagehot, 2009; Cromwell, 1968). The House of Commons theoretically approves all government expenditure. As Dicey (1915) put it “not a penny of revenue can be legally expended except under the authority of some Act of Parliament.” However, although this is the legal basis for spending, MPs have very little scope to either amend the government's budgets (in the United Kingdom called estimates) (Procedure Committee, 2017). The House therefore focuses its scrutiny on finance retrospectively.

Since 1979, the Commons has scrutinized government using two mechanisms: scrutiny in the chamber and in the committees. The Commons as a whole meet in the chamber and asks ministers questions each day it is sitting. Smaller groups of MPs, selected from the House and reflecting its partisan balance, also come together to form select committees. There are two types of select committee. There are cross-cutting select committees such as the Public Accounts Committee, the PACAC, and the Liaison Committee (the Committee which includes all the chairs of the other committees). The Public Accounts Committee scrutinizes the value for money of government programs through its analysis of National Audit Office (NAO) reports. There are also committees who focus on an individual department—such as the Health and Social Care Committee or the Treasury Committee. These latter committees are supposed to scrutinize their department's accounts on an annual basis.

Accounts are part of the scrutiny processes and since 2001 these accounts have been prepared on the accruals basis based on accepted accounting standards (from 2001 to 2010 UKGAAP and from 2010 onwards International Financial Reporting Standards). The Treasury, the UK's finance ministry, interprets those standards for the public sector. Since 1983, the accounts have been audited by a Parliamentary auditor that is the supreme audit institution who has operational independence, the NAO (Ferry & Midgley, 2022). Whilst the government does produce other documents which include statistical information about society including government or produces the Whole of Government Accounts which summarize all the departmental accounts, it is only the departmental accounts that we are examining in this article because of their distinct relationship to parliamentary accountability and scrutiny.

In this article, two linked inquiries that considered the role of accounting for democracy conducted by the PACAC between 2017 and 2019 are examined. During this period, the Committee was chaired by a Conservative, Sir Bernard Jenkin, and had a majority of Conservative backbenchers on it (reflecting the balance of power in the House of Commons between 2017 and 2019). Whilst the membership of the Committee did change, the core membership remained relatively consistent. In the context of research findings suggesting that older more experienced members of Parliament use accounts more (Faber & Budding, 2022), it is noted that the membership of the committee in our study included both members who were elected as early as 1987 and 1992 (Paul Flynn, Sir Bernard Jenkin and Cheryl Gillan) and ones elected for the first time in 2015 (Oliver Dowden and Tom Tugendhat). Members of the Committee included senior MPs who have served as members of the cabinet (Oliver Dowden, David Jones, Cheryl Gillan, and Tom Tugendhat) or the shadow cabinet (Paul Flynn, Kelvin Hopkins) either before they sat on the committee or after the 2019 general election. The Committee held four hearings on government accounts. They held three initial hearings in 2016 and produced a report in 2017 based on those hearings and other evidence gathered by the Committee (PACAC, 2016a, 2016b, 2016c, 2017). In 2018, the Government responded and the Committee issued a second report in response (PACAC, 2018). The first report was agreed by a majority of the Committee (a vote of seven against one in which the seven included government and opposition members) and the second report was agreed unanimously. The Committee agrees the text of a report so a quotation from it represents a consensus of their views. The Government responded again in 2019 with a full-scale review of accounts and the Committee held an evidence session with ministers and civil servants from the Treasury (the UK's finance and economics ministry). The records of these hearings and the reports issued by the committee form most of the material for the article. These documents are set out in Table 1.

TABLE 1 Documents analyzed.

| Document type | Documents analyzed |
|-------------------------|------------------------------------|
| PACAC reports | (PACAC, 2017, 2018) |
| PACAC hearings | (PACAC, 2016a, 2016b, 2016c, 2019) |
| PACAC call for evidence | (PACAC, 2016d) |
| Government response | (Treasury, 2019) |

Note: The authors also analyzed the 27 submissions of evidence to the initial inquiry. These are listed at the end of the first report that PACAC published (PACAC, 2017, p. 74).

Abbreviation: PACAC, Public Administration and Constitutional Affairs Committee.

3.2 | Research methodology

To make an interpretative examination of trust in the PACAC reports, the two authors read through the transcripts of the hearings, watched the videos of the hearings, and read the reports prepared by PACAC. One of the authors had previously worked between 2016 and 2018 on PACAC's work on accounts and wrote first drafts of both of their reports. The other author submitted evidence to the inquiry but was otherwise uninvolved in the inquiry and consequently provided a check upon the first author's interpretation. The authors chose to examine the inquiry through the lens of trust due to the nature of the material—MPs' reactions to the accounts.

The two authors analyzed and examined PACAC's work with relation to trust (Bevir & Rhodes, 2006, p. 79). Jun (2006, p. 48) suggests that interpretivism “seeks to understand and explain the social world primarily from the viewpoint of the actors in a social situation.” The statements in the report were analyzed, discussed, and rediscussed before a narrative was constructed, in accordance with best practice in qualitative research (Ahrens & Chapman, 2006). This has been done in the article through analyzing the minutes of a social situation in which MPs made interventions into a debate to characterize their position on a live issue before a select committee and through an analysis of the subsequent agreed reports. These statements had a dual nature: they were both statements of belief—sometimes of exasperation and often made in the moment without consideration—and they were acts which demonstrated a particular viewpoint on the issues at stake in the inquiries that PACAC was holding.

4 | FINDINGS

In this section, the findings of the article are set out against the dimensions of trust from Oomsels and Bouckaert (2014). First, the article analyses whether the Committee believed that the accounts were trustworthy. This brings in questions about whether the accounts have been designed for accountability and whether the government is committed to transparency or deception. Second, the article examines whether the committee felt that they were vulnerable and therefore required the executive to step in and present accounts, which were trustworthy. This section investigates whether the information is transparent and usable for its presumed users as well as asking whether the government might deceive them. Finally, the article examines whether the MPs were acting as though they trusted the government to produce accounts which they could use to make the government transparent and hold the government to account. In this case, MPs themselves argued that the accounts were not fulfilling their role in the accountability mechanism. Taken together, the article analyses whether the accounts presented to Parliament were trusted by PACAC and the UK Parliament during this period. But this discussion of trust, as to be expected in the case of a rhizome, opens up a discussion of both transparency and accountability.

4.1 | Trustworthiness

The MPs suggested that the accounts were not trustworthy for two reasons. First, they did not believe that the Government shared the committee's view of what the purposes of the accounts were. Principles around the democratic scrutiny of the government through accounts have been around for a long time. PACAC largely restated what previous committees had already concluded (Liaison Committee, 2008, p. 4; Public Accounts Committee, 1987, p. vi). The Committee, like its predecessors, derived principles for the purposes of accounts from the UK's constitutional setup (PACAC, 2017). The Committee stated these in their original report: to enable scrutiny of commitments made to the Commons, to enable the scrutiny of value for money, and to be a credible document (PACAC, 2017, p. 5). These principles have subsequently been accepted by the Treasury (Treasury, 2019). However, the Committee found that "the format and content of Accounts have not been designed for the purpose of democratic scrutiny," suggesting the Treasury lacked integrity in their preparation (PACAC, 2017, p. 14). They heard from witnesses like Craig MacKinlay MP that "there is perhaps a lot of time being spent on putting these together without really understanding what is the point of them to the user": MacKinlay basically was calling into question the accounts as a document within the accountability mechanism of central government (PACAC, 2016c, Q270). PACAC found that the Treasury did not collect any statistics on who read accounts or how they were used by those readers demonstrating that the Treasury lacked the basic competence to address this issue (PACAC, 2017, p. 15). Will Moy, the head of the fact-checking charity, Full Fact, suggested that the Treasury's reluctance to view the accounts as a democratic document had consequences: his organization could not tell,

How much are we spending on the Troubled Families programme? How much are we spending on flood defences? How much did we used to spend on flood defences? How does that compare? What is the price of the NHS now; what are we spending it on; how is that different? Those questions are remarkably difficult to answer (PACAC, 2016b, Q229).

PACAC argued that "transparency... requires that the public can see how money is spent on particular services and achieves results." (PACAC, 2017, p. 5). Moy's evidence therefore led them to doubt that the accounts were formed to advance transparency or democratic accountability.

Second, the Committee was not confident of the benevolence with which the accounts were put together. In speaking to the NAO, in 2016, the Chair asked "isn't there an awful lot of stuff in here that is just propaganda and padding rather than material?" (PACAC, 2016a, Q94). MPs could be more subtle: Ronnie Cowan (a Scottish National Party [SNP] MP) implied that the Government was not keen to have information released by asking a witness, "Surely in this day and age, with the technological advancements we have, it should be easier for the Government to produce easy-to-read accounts" (PACAC, 2016b, Q232). Cowan's point was that the accounts lacked transparency as they had not been designed for easy use by users. Craig Mackinlay MP, in his evidence to the committee, told them that "there is a tendency as well within all departmental accounts to put a rosy gloss on things" (PACAC, 2016c, Q263). The Committee's final report suggested that "narrative often appears to be too open to positive, rather than fully balanced, presentation" (PACAC, 2017, p. 44). PACAC suggested therefore that the accounts did not enable accountability for governmental mistakes. The Committee chair even questioned at one point how far the Government would respect the Committee's eventual report: he said in an evidence session, "I am not full of hope that we are going to make annual accounts much more useful to Parliament" (PACAC, 2016a, Q157) because he thought that the government would ignore any recommendations that were made. The Government responded with the promise of a review of government accounting policies. The Committee's second report made its distrust of the government's intentions clear. They set out that they wanted the Government to recognize that accounts were not working for MPs or other users and called for the review to include users of the accounts who would take a similar view to PACAC (PACAC, 2018, pp. 9–10).

4.2 | Vulnerability

MPs were very conscious of how vulnerable they were when it came to financial data, with MPs on the PACAC inquiries considering two particular gaps in their knowledge and ability. Firstly, they were very conscious that their knowledge of financial issues in government depended upon the government's accounting for it. This was specifically raised by David Jones when he discussed ministerial commitments with the Treasury: "The Committee expressed a concern that every year, routinely, a number of large spending announcements are made, but it is very difficult to follow them up. In the follow-up report, we identified 209 spending announcements in a single year; in most cases, it was impossible to say whether the money had been spent or what the outcomes were" (PACAC, 2019, Q51). Jones's comment—which drew on an appendix to the Committee's second report (PACAC, 2018, pp. 69–89)—was a demonstration of how vulnerable the MPs felt: they could not possibly navigate all 209 announcements and so had to rely on the government honestly declaring them. It pointed to a basic gap in accountability for what ministers committed to the House of Commons. The Government's alternative proposition: that MPs could ask questions about each announcement to ministers, gave Sir Bernard Jenkin, the Chair, an opportunity to reiterate Mr Jones's point. He said that he could not put down these parliamentary questions, not just because the numbers would exceed his capacity but because "they are a very easy way, very often, for Ministers to evade giving the information that you really want" (PACAC, 2019, Q57). A concern with spin led the Committee both to state that they saw the audit function in government as "constitutionally vital" and to suggest that it was extended into examining the performance information as well as the financial information published in the annual report and accounts (PACAC, 2017, pp. 42, 44). PACAC's language about spin points to how corrosive deception is for transparency: even when the government disclosed information, its reputation for spin undermined that disclosure.

The second vulnerability felt by MPs on the committee related to skills. Kelvin Hopkins MP commented at one point that,

isn't it a fact that many MPs are simply not sufficiently numerate, let alone being skilled in accountancy? Ministers bamboozle us by talking up small numbers of millions when they want to say they have spent more, and glossing over some more significant numbers of billions, because most MPs are a bit confused as to the size of billions and millions (PACAC, 2016c, Q274).

The Chair made a similar point, "It is quite easy to make me feel stupid when I am looking at these accounts because I do not understand what they are intended to convey, or indeed what they are intended to conceal" (PACAC, 2016a, Q97). However, the Committee also drew on evidence that MPs required more support. In his evidence, Dr John Pugh, a retired MP, told the Committee that Parliament was "denuded of that level of resource" that would be necessary to appropriately scrutinize accounts (PACAC, 2016c, Q284). The Committee's final report agreed: MPs, they said, "will continue to require the support of specialist accountants, economists and others like the Scrutiny Unit to provide detailed analysis, training and to direct them to matters of potential interest" (PACAC, 2017, p. 36). PACAC was not alone: this vulnerability had been acknowledged in the past (Midgley, 2019, p. 789). However, placing it in the context of the Committee's other concerns emphasized the difficulty for MPs of assessing and using this information in the way that theorists of democratic accountability require.

4.3 | Usage

MPs made it clear during the inquiries that whilst they felt like accounts should fill a gap to enable scrutiny of the executive, they did not use accounts and they found little evidence that others did. In their call for evidence (a document published to begin an inquiry), the Committee stated that "It is not clear that they [the accounts] are of any use to Select Committees, or to the public, in holding the Government to account" (PACAC, 2016d). Dr John

Pugh, a former MP, described the usage of accounts to the Committee: “I think they are piled up on bookshelves across the place, but not really used effectively” (PACAC, 2016c, Q271). Marcus Fyssh MP in questions to the ministers asked if anyone bar “other than your good selves in the Treasury” actually used the documents (PACAC, 2016c, Q316). The Committee backed up these impressions from MPs themselves with its own analysis of whether accounts were actually used to scrutinize the executive in Parliament. It looked at select committee hearings focused on the accounts themselves and found despite the subject matter of the hearings,

Across the 13 evidence sessions [on accounts], the average number of questions asked by the Committee per session was 103, but the average number of questions relating to the accounts per session was just 12. 7 of the 13 committees asked fewer than five questions about the Accounts in their hearing on the Annual Report and Accounts. Committee members consequently used this session to explore other topics, apart from the Annual Report and Accounts (PACAC, 2017, p. 34).

This lack of use worried the MPs who thought that it ultimately would lead to a lack of democratic accountability. The Committee identified that the accounts were “hard to follow”, suggesting a lack of attention to users’ needs and consequently a lack of transparency (PACAC, 2017, p. 15). Kelvin Hopkins, built on this argument, telling ministers,

It is fundamental to our democratic system that we have good accounts presented to Parliament so that Parliament, on behalf of the citizens, can hold the Executive to account. If the accounts are not good or we play them down and they are not important anymore, we marginalise them, that is going to weaken our democracy (PACAC, 2016c, Q321).

In Hopkins’s view, the fact accounts were not being used—were being marginalized—had consequences for the ability of Parliament to hold the government to account. The Committee agreed, saying that “accounts are still not being read or used by MPs or citizens as much as they should be” and arguing that improvement was needed before they could become the “cornerstone of democratic accountability” (PACAC, 2017, p. 3).

5 | CONCLUDING DISCUSSION

There have been numerous studies of public sector accounts in the public administration and accounting literatures. These include studies which focus on their role as accountability documents and identify how far they do or do not achieve those goals (Jethon & Reichard, 2022). Scholars have regularly cited transparency as a benefit which flows from these accounts (Hodges & Mellett, 2003, p. 104; Likierman, 2001, 2003). Though others have pointed out that there are limitations based on the ability of users such as politicians to access the information in them, especially in cases where information brokers are biased (Jorge et al., 2016). Lapsley (2022) called for more studies to focus on trust in government accounts and suggested, based on work by Liguori et al. (2012), that scholars needed to probe further into what Heald (2012) described as the psychological barriers between legislators and the accounting documents they were provided with. This has become particularly urgent as accounts generally, not just in government, have become more complex and difficult to understand over the past 40 years. This is a consequence of greater complexity in accounting treatment and the role of financialization, which is part of a very broad phenomenon brought about by changes in financial markets. Compared with many other countries the UK’s public sector accounts have been at the vanguard of NPM accounting treatment. As a result, innovations in private sector accounting, driven by the financialization of the world economy, have been absorbed into public sector accounting in the UK to increase transparency—especially around the balance sheet (Likierman, 2001, 2003). Nevertheless, this could have added to understandability issues.

This study's first contribution is to answer Lapsley (2022)'s call for more research to focus on trust in government accounts. The article provides an analysis of a committee inquiry within the United Kingdom into the role and purposes of government accounts. Using Oomsels and Bouckaert's (2014) framework defining trust as trustworthiness, vulnerability, and usage, the article analyses the hearings. MPs did not think that the accounts were trustworthy, as they did not think they were prepared for public accountability purposes and felt that the government did not intend to release sensitive information through the accounts. MPs did feel vulnerable: but their sources of vulnerability—a fear of deception and a lack of expertise—were not being sufficiently allayed by the government. This is consistent with sentiments identified by Jorge et al. (2023) in the Portuguese Parliament about vulnerability to information brokers. Finally, the MPs identified that they did not use accounts or rely upon them for their work in Parliament. This is a phenomenon which has been observed internationally—but putting it in the context of trust adds to the literature. Consequently, the article suggests that a relationship of trust was not present in accounts in PACAC during 2016–18.

The study's second contribution is to identify that the MPs demonstrated their lack of trust in government accounts by also arguing that transparency and accountability were not present. They identified that within the UK's constitutional system, accounts should provide data for the scrutiny of value for money and data on the government's success in achieving its commitments. They found in both cases that accounts were not performing their role within the accountability mechanism. Consequently, accountability in the UK was failing. Secondly, with regard to transparency, they found that they were not able to interpret the accounts, as the accounts were displayed in ways suited to expert users. This is a crucial way in which transparency can fail (O'Neill, 2006; Schudson, 2020). Our findings also demonstrate the importance of O'Neill's ideas about deception as a corrosive agent to transparency (O'Neill, 2002).

As a third contribution, following Deleuze and Guattari (1988), the article argues that accountability, transparency, and trust form a rhizome in the case of accounts: accounts which are not fulfilling their accountability purpose may not be transparent or trusted, accounts which are not trusted may not generate transparency or accountability, and accounts which are not transparent may not play a role in accountability or be trusted. The UK case and the MPs' responses to accounts—which we have analyzed through the lens of trust—demonstrate both that Heald (2012) and Lapsley (2022) were correct in identifying MPs' emotional reactions as a key issue for public sector accounts but also that trust, in this case, is rhizomatically related to accountability and transparency. Consequently, the MPs in this case trusted the accounts less because they did not supply the transparency necessary for accountability. The lack of trust in the documents was both a cause and a consequence of the lack of accountability and transparency.

For policymakers, the study reiterates the findings of previous research work (Jethon & Reichard, 2022) and the PACAC (2017, 2018) reports themselves that accounts need to be structured around the requirements of the accountability system they sit within. This does not preclude accounts having other uses, for example, to assist management (Kim & Chung, 2023; Mohr et al., 2021). However, insofar as they are part of a mechanism of accountability as described by Bovens (2010), they need to be suited to that mechanism. The study also reiterates the importance of making the accounts more transparent. However, policymakers need to be aware of the requirement to make accounts a trusted document as well: helping to ease MPs concerns about their use through the use of trusted intermediaries (Ferry et al., 2021) or thinking about how to avoid accusations of deception through the use of increased audit on aspects of the accounts required for accountability (PACAC, 2017). These points also have relevance for government statistics outside of accounts which seek to fulfil an accountability purpose through transparency (Ferry, Midgley, & Green, 2023).

CONFLICT OF INTEREST STATEMENT

The authors declare no conflicts of interest.

DATA AVAILABILITY STATEMENT

Data are publicly available from select committees. The data that support the findings of this study are available at the UK Parliament.

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