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Abstract

This paper, originally given as the Annual Research Lecture to the CPA Congress, Canberra, 16 November 2005, begins by sketching two general trends which have significantly reshaped the accountability landscape over the last thirty years or so. One is an accountability movement which sought to supplement traditional conventions of ministerial responsibility; the other is the managerialist movement, often known as the 'New Public Management'. It then discusses in greater detail two more specific issues which are the subject of ongoing research, the impact of the new financial reporting framework and that of outsourcing on the accountability of public services.

Accountability in a Contemporary Public Sector

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I

I would like to begin by expressing my thanks to the CPA for the honour of inviting me to deliver the annual Research Lecture in Government Accounting. When I look over the list of speakers from previous years, I realise I am in most distinguished company. The subject of this lecture is accountability in a contemporary public sector. Accountability, of course, is the core value of your own accounting and auditing professions. Academics, such as myself, who work on accountability without the benefit of an accounting background, are constantly reminded of the central role played by financial accounting and accountants in the practice of public sector accountability. Indeed, financial accountability is at the very heart of our constitution in the core relationship between Parliament, which authorises revenue and expenditure, and the executive which recommends, spends and reports on expenditure. With respect to the details of financial accountability, there is much more that I can learn from you than you from me. What I will try to do, however, is to help place current public accounting trends in a broader political and administrative context. In this way, I hope, some light can be thrown on some of the more specific day-to-day issues that you face in your professional lives.

Accountability issues are always pressing and problematic. From the general public's perspective, attention usually focuses on what is really the final stage in the accountability process, the need to rectify mistakes and failures once they have been brought to light. Most citizens have better things to do with their lives than to bother with the daily routines of government reporting. But they quickly take angry note when things go wrong. Accountability becomes associated with demands for remedies and resignations, often unheeded. In the clamour of the moment, it is easy to be convinced that standards are slipping and that accountability is at risk. It is equally easy to ignore the underlying processes and structures of accountability which generate the very information which rightly shocks the public. Moreover, concentration on the scandals of the moment may obscure the way in which accountability mechanisms have altered significantly over the last generation, often for the better, though not invariably so.

In this lecture, I will begin by sketching two general trends which have significantly reshaped the accountability landscape over the last thirty years or so (see Mulgan 2003, ch1). One is an accountability movement which sought to supplement traditional conventions of ministerial responsibility; the other is the managerialist movement, often known as the 'New Public Management'. I will then discuss in greater detail two more specific issues which are the subject of my ongoing research, the impact of the new financial reporting framework and that of outsourcing on the accountability of public services.

II

The first general trend has been a demand for greater transparency and a deliberate erosion of the public service anonymity associated with traditional ministerial responsibility. Ministerial responsibility, in its classic formulation, requires that ministers take collective responsibility for the activities of their departments, particularly in the sense that they answer questions from the public and undertake any necessary rectification when mistakes come to light. The traditional corollary was that departmental public servants remained anonymous, leaving the minister to be the sole public face of the department. All information to the public was to come through the minister, even about relatively minor administrative matters in which the minister was not directly involved. Such anonymity, it was claimed, was necessary to protect

the professional neutrality of the public service, by shielding it from political controversy. Anonymity also allowed public servants to report frankly and fearlessly to their political masters in the confidence that their words could not be used by the government's political opponents as ammunition to embarrass the government. More broadly, the obligation on ministers to take public ownership of departmental activities helped to cement the principle of political control. If the minister was the person carrying the can in public, all the more reason for public servants to make sure that they accepted the minister's authority throughout the department.

None of this, of course, implied that ministers should be seen to take *personal* responsibility for all departmental activities, let alone be expected to resign on account of the failures of their subordinates. The principle of vicarious responsibility that ministers should resign for matters beyond their immediate control or knowledge, has never been part of the conventions of ministerial responsibility, either here or in any other Westminster jurisdiction. It survives only as popular mythology, kept alive by opportunistic politicians and ignorant commentators. The key is that ministers are the public faces of their departments and do not disown collective responsibility, in much the same way as company CEOs or school principals are the public faces of their respective organisations.

The convention that public servants remain anonymous and leave all public accountability to their ministers has never been applied in all respects. One longstanding exception, which dates back to nineteenth-century practice in Westminster, concerns the right of Parliament and its officers to investigate government finances and to directly question public servants about the propriety of their financial dealings. Public accounts committees, in association with auditors-general, have long had the right to go behind or around the relevant ministers in order to test whether Parliament's financial authority has been respected. Once again, we notice the centrality of financial appropriation to government accountability. But beyond the strictly financial sphere, until the last third of the twentieth century, ministers tended to monopolise accountability, not only for matters of general government policy but also for matters of detailed administrative decision. The disadvantages from the public's point of view, were manifest. It was highly unsatisfactory to rely on an approach via a minister to get information about a matter of public importance or to seek redress for administrative incompetence. By enabling

public servants to hide behind a veil of anonymity, ministerial responsibility became seen as a means of protecting public servants from legitimate public inquiry.

Beginning in the 1970s a whole range of reforms came into force that broke down much of the protective veil. Parliamentary committees, particularly Senate committees in the Commonwealth Parliament, began to interrogate departmental officials directly and in public about a whole range of government activities. The financial estimates have often provided the official umbrella, but the questioning has mostly not been about strictly financial matters. In addition, a bunch of initiatives, loosely categorised under the title 'New Administrative Law', opened administrative decisions up to independent scrutiny. Ombudsmen and administrative appeal tribunals offered citizens opportunities to contest adverse administrative decisions. Freedom of Information laws allowed access to both personal and general information.

These innovations occurred, at somewhat different speeds, throughout the 'Westminster world', that is the UK itself and also Canada, Australia and New Zealand. All involved importations from beyond Westminster borders – ombudsmen from Scandinavia, committee investigations and freedom of information from the United States. All were opposed at the time by traditionalists who complained that they would undermine ministerial responsibility, which was, of course, the intention. By and large, however, the main assumptions of ministerial responsibility have been maintained. The greater visibility of public servants may have made it easier for ministers to engage in public blame-shifting to officials. But ministers, both individually and collectively through the cabinet, still retain sole responsibility for government 'policy' which is flexibly interpreted to mean anything to which ministers are personally committed. (The style of furniture in the prime ministerial office can become a matter of policy if the Prime Minister so chooses.) Parliamentary questioning of departmental officials allows them the right not to comment on government policy. Disclosure under Freedom of Information has allowed exemption for cabinet papers canvassing policy options, thus privileging confidential communication between ministers and their senior officials. Investigation of decisions, via the Ombudsmen or tribunals, focuses on genuine matters of administration where the decisions have clearly been made by officials implementing existing legislation or preset policy.

Many of these new avenues of transparency remain contested and, arguably, are too dependent on executive discretion. For instance, the extended right of Senate

inquiry, which has been such a major innovation in recent decades, is now under serious threat because the non-government parties no longer control the Senate. What the community may have looked on as a robustly entrenched convention of parliamentary investigation is now revealed as conditional on the contingencies of party numbers. Again, Freedom of Information law also allows the government considerable latitude in what it chooses to reveal. A recent High Court decision has upheld the Treasurer's right to impose public-interest restrictions on Treasury research into the effects of 'bracket creep' (when pay increases move taxpayers into higher tax brackets) and of the cash grant for first-home buyers. Arguments given against releasing the documents included claims that such a decision would damage the Treasury's ability to communicate in writing with the Treasurer on sensitive issues and that the documents were too technical to be understood by the public (*The Australian* 22 July 2004). There seems little doubt, however, that a major reason for suppression was that the reports contained information that could have cast doubt on the effectiveness of government policy. We can be confident that if the conclusions had favoured the government's line, the research would not have remained secret for long.

Even so, we should not allow continuing and inevitable controversy over the boundaries of government secrecy to obscure the much more important fact that the boundaries themselves have shifted decisively in the public's favour. The overall effect has been to greatly increase the transparency of government. The notion that government speaks with one voice, that of the minister, is now thoroughly undermined. Comparing the level of secrecy surrounding the public service forty years ago with that pertaining now, leaves one in little doubt that today's officials are subject to much greater accountability than their predecessors of previous generations.

III

The second major trend that has reshaped the accountability landscape is associated with the movement known variously as the 'New Public Management' or 'managerialism' that swept through the Westminster world in the 1980s and 1990s. While the earlier movement for greater transparency was driven mainly by small 'l' liberals with a constitutional agenda, the managerialist trend was an offshoot of the neo-liberal shift in economic policy. A general suspicion of government intervention

and a preference for economic markets as means of delivering social goods led to a redrawing of the boundaries between the public and the private sectors. A number of key functions, previously considered to be the preserve of government providers, were wholly or partially privatised. Within the remaining public sector itself, methods of organisation and control were revolutionised by the importation of private sector management principles. The very concept of management itself was new, bringing an emphasis on decision-making rather than rule-following.

New also was the attention given to defining the purposes of government activities and to measuring performance in terms of specific objectives. Concentration on objectives, in turn, paved the way for the significant extension of the audit function. In addition to their traditional focus on financial verification and compliance, government auditors have become heavily engaged in assessing performance through value-for-money or performance auditing. This enables auditors to evaluate government programs in terms of their efficiency and effectiveness in meeting stated objectives.

As you will know, the new emphasis on objectives and private sector management tools also transformed government accounting. Program budgeting in the early 1990s was followed by the outcome/output framework of the late 1990s. Public sector budgeting and financial reporting were refocused away from inputs and line items and towards results. In addition, the introduction of accrual accounting from the private sector helped to bring a more accurate picture of the value of government assets and of future liabilities.

If the managerialist revolution was primarily about improving efficiency and effectiveness, getting more bang for the government buck, it also clearly carried an accountability agenda. In the first place, there was an attempted change in the subject matter or content of government accountability, what government agencies and officials are accountable *for*. As already mentioned, governments are now much more accountable for results and performance in terms of defined objectives. At the same time, managerialist critics of traditional public administration objected to the public sector focus on controlling inputs and on following due process, seeing it as a cause of inefficiency. If managers were held properly accountable for achieved results, then they should be held less accountable for the steps they took along the way.

However, though much internal red tape has certainly been reduced, the public sector still remains subject to significantly higher process standards than the private

sector. The reason is not to be located in public service inertia. Indeed public servants themselves often chafe at process restrictions as much as do the private sector critics. The main driver behind the concern for public sector process is public opinion and taxpayer interest in how public funds are spent. A recent item from the Canberra Times provides a typical illustration. The headline screams: 'CSIRO staff in \$70,000 trip; taxpayers fund magician's tropical gig' (1 September 2005). The news story below goes on to describe a response to a question at Senate Estimates which elicited information about a CSIRO conference for science communicators held at South Stradbroke Island. As part of the conference program, conference members were entertained by a professional magician who charged a fee of \$500 plus travel and accommodation. Would similar expenditure by a private sector company warrant a similar headline? Very unlikely.

The other attempted shift in the structure of accountability has been in the directions or channels of accountability. The managerialist reformers were critical of political channels of accountability as they operated through traditional ministerial responsibility. But their criticism was directed not so much at the secrecy engendered by ministerial responsibility as at the scope for ministerial intervention in the detailed implementation of policy. Giving ministers formal responsibility for all departmental decisions provided them with an incentive to meddle in day-to-day administration. This, in turn, helped to make public servants risk-averse and process-driven because they were fearful of causing political damage to their political masters. It would be better to make politicians accountable only for determining policy and general objectives. The implementation of policy would be left to separate, arms-length executive agencies or private contactors whose managers would be separately accountable.

Again, traditional public expectations have to some extent frustrated this hoped-for reduction in political accountability. Where public services have been totally privatised, as with Qantas or the Commonwealth Bank, political accountability has certainly been cut right back, though politicians can still find themselves accountable for the regulatory environment. The case of outsourcing, where government uses private contractors to provide publicly funded services, is more complex and I will return to later in the lecture. Within government itself, however, the introduction of executive agencies such as Centrelink has not significantly altered the chain of accountability. In the first flush of separating purchasing from providing, ministers

may have been tempted to dodge questions about detailed administration and pass them on to the provider agencies (Mulgan 2002). But the public is generally intolerant on matters of blame-shifting or buck-passing. Whoever is providing a government service, whether a government department or an arms-length agency, ultimate responsibility for successful delivery is located with ministers.

IV

So much for a general overview of how the accountability landscape has been reshaped (and how far it continues unchanged). Now to look at a two, more specific issues in more detail. The first is a topic which will be of particular interest to the members of this audience: the effectiveness of the new financial reporting structure as an accountability mechanism. As I admitted earlier, I am no accounting expert and would defer to your greater technical expertise in the intricacies of both accrual and outcome/output-based budgeting. I do, however, at least know the logical difference between the two, which is more than can be said for many politicians, journalists and even public servants. It is very common to read or hear remarks such as ‘under an accrual-based system, one has to report expenditure under outputs and outcomes rather than inputs’ or ‘under outcome/output-based budgeting, one must list all future liabilities’. Admittedly, we have introduced both accrual and outcome/output-based budgeting together. But few seem to understand that they are different and that we could have had one without the other. We could have introduced output budgeting while continuing on a cash rather than accrual basis. Alternatively, we could have brought in accrual budgeting but joined it on to input rather than output budgeting.

This is no doubt Government Accounting 101 but the lack of general understanding may be symptomatic of a wider problem. While the new financial accounting framework may mark some technical advances in government accounting and financial management, has it improved the wider accountability of government to the general public? I will not enter here into the well-trodden debate over accrual accounting and its applicability to government expenditure, on which I have little to add to the views of the experts (eg Guthrie 1999). Certainly, assessing the value of certain public capital assets has led to better management of government property and resources. At the same time, there are clearly limits to treating all public assets as capital which should yield a given return. In addition, bringing future commitments

into general public debate about the annual budget should, in principle, lead to more informed public discussion and better financial accountability.

In passing, we might ruefully note the prominence accrual accounting gives to public servants' future superannuation as having the first call on future budgets. Keeping ex-public servants in comfortable retirement now appears more important public policy than providing our children and grand-children with basic public services. Accrual accounting is providing useful ammunition for those who like to depict public servants as leaches on the public purse, concerned more for their own comfort than for the public welfare. Information is rarely politically neutral.

The other aspect of the new framework, the output/outcome structure, has been less subject to detailed analysis. At a general level, organising the activities of individual agencies around particular outcomes and then particular outputs targeted at these outcomes must help to instill a greater concern for objectives and results. In this respect, the framework is reinforcing the results-based focus rightly championed by the managerialist reformers. But beyond this general effect on organisational culture and psychology, is the framework being used to deliver the type of strategic control and internal accountability that its proponents were looking for? Do public service managers base their decision-making on how best to achieve the outputs and outcomes as specified in their budget? Or are they guided by a more shifting and subtle political environment than can be encapsulated into a brief statement of objectives? In other words, is the budgetary framework the guiding strategic document, as it would be for a private sector manager? Or is it effectively a side-show, dutifully drawn up to satisfy the requirements from DOFA, but otherwise ignored in the day-to-day decision-making?

Anecdotal evidence suggests a degree of scepticism about the process in the upper echelons of the APS, but there is little hard data so far. One suspects that the answer varies with the agency and its type of remit. In general, managers in line departments charged with implementing specific programs are more likely to focus on meeting stated objectives linked to given budgetary targets. On the other hand, those engaged in policy formulation and advice operate in too fluid an environment for their tasks to be usefully directed towards achieving set targets.

The new framework was intended not only to improve internal accountability within executive branch of government but also to assist accountability to the wider public by giving Parliament better information about the performance of individual

government agencies. Here, again, the results have been patchy. Much of the performance information reported to Parliament is actually of little public interest and remains largely unread. One way of assessing what actually interests the public and its elected representatives is to study the types of questions asked at Senate Estimates Committees. I am myself embarked on a research study, funded by the Australian Research Council, which analyses the topics pursued at Estimates Committees for a sample of agencies in selected years over a twenty-year period. The purpose is to discover the accountability priorities of politicians, and by inference to throw light on the issues that engage the voters. Allowance must be made, of course, for the partisan motivations of politicians, on both the Opposition and the Government sides. None the less, the type of question pursued by Senators, particularly when focusing directly on the performance of the public service, can give an indication of what aspects of government performance are thought to be of particular concern. One purpose of the research is to examine how far the new budgeting and reporting framework is actually assisting committee members in their investigations.

The research is only in its early stages but the results so far are not very encouraging for those who saw the new framework as a means of improving public accountability. Though agency budget estimates provide the official agenda for questioning, very few questions make any explicit reference to information provided in the budget papers or in annual reports. Only 10 per cent of committee time is taken up with questions on departmental papers. For the rest, committee members proceed directly to matters that are not referred to in the official documentation. For the most part, the level of detail sought by politicians is not available in the budget statements and reports. Politicians tend to concentrate on particular aspects of policy or even particular cases rather than general trends. They may want to probe the performance of a particular section of an agency, such as an individual embassy or Centrelink office, or the administration of a particular policy, such as one of the disability pensions. Moreover, they are often interested in what are technically matters of input and process, in who has spent how much on what, rather than the final outcome. Witness the hapless CSIRO conference at South Stradbroke Island, which caught the recent headlines. All eyes were on the cost and the magician. No one was asking what the conference might have achieved in terms of improved performance for the Organisation.

On the public service side, many would argue that politicians and the media have the wrong priorities, that they are too concerned with detail and miss the big picture; that they are obsessed with ferreting out instances of apparent public service extravagance and not enough focused on the final results. Indeed, in some of the justifications given for the new structure when it was introduced, one could detect an attempt by officials to re-educate politicians away from their traditional interest in scandalous detail. However, from a democratic point of view, it can be argued that the people and their representatives have the right to decide what aspects of government activity they want to get agitated about. The public, like customers, are never wrong.

Moreover, officials may well have their own less than reputable reasons for claiming that the public should be concerned only about outcomes and outputs, such as the quality of service actually provided. It suits officials to think that public have no interest in details of *how* these services are provided, such as how many public servants flew to what exotic destinations in the process of delivering their outputs, and whether they flew first class or business class rather than economy. At any rate, whatever the rights and wrongs of the politicians' accountability priorities, the general conclusion remains: the new reporting framework has done little to assist them in their accountability task, as they interpret it themselves.

V

A second area of accountability tension relates to the outsourcing of public services to private providers. Outsourcing has always been a part of government practice, because no government has the capacity in its own ranks to meet all the demands placed upon it. But the extent of outsourcing increased greatly as part of the new public management movement. At the Commonwealth level, the highpoint of the outsourcing trend was in the mid to late 1990s (Hodge 1998). It was driven by an ideological conviction that private sector provision was inherently more efficient (and opposed by an equally ideological conviction that traditional public sector provision was superior). The Humphry Report (Humphry 2000) into IT outsourcing in 2000 marked something of a watershed, helping to replace ideology with pragmatism. The decision whether or not to outsource is now seen to depend on what will work best in any given situation. This approach, that neither public nor private provision is

inherently superior, is now becoming common ground on both sides of politics internationally. As right-of-centre parties have drawn back from a blindly ideological preference for private provision, the left has also started to embrace pragmatism. Indeed, the defining position of what has become known as New Labour is its openness to the private sector.

From the beginning, outsourcing has raised particular problems for public accountability. Indeed, the whole issue of how far governments are accountable for outsourced services has been the subject of continuing disagreement. On the one hand, advocates of outsourcing have steadfastly maintained that governments remain as accountable for outsourced services as they are for services provided in-house (Industry Commission 1995). Outsourcing, it has been argued, may devolve responsibility but not accountability. The Commonwealth Government response to the Report on Contract Management by the Joint Committee of Public Accounts and Audit may be taken as a considered expression of current government policy: 'agencies remain accountable for the delivery of services even where the service delivery is provided by the private sector (Senate Hansard 14 May 2002, 1382). At the same time, however, expert commentators such as the former Auditor-General (Barrett 2001, 2004), have pointed out that accountability is significantly reduced under outsourcing.

The expert commentators are unquestionably correct. There is an undoubted accountability deficit when services outsourced. Private contractors are not subject to the same range of accountability mechanisms as public service departments. They are not directly interrogated by parliamentary committees; they are not automatically subject to the jurisdiction of the ombudsman or the auditor-general; individual citizens, not being party to contracts between the government and the service provider, are denied certain rights of legal redress that would be available to them in relation to government agencies.

Moreover, even when private providers are subject to accountability mechanisms, the range of matters which can be inquired into is significantly reduced. Many aspects of the outsourcing arrangement itself are treated as commercially confidential and beyond the range of public inquiry. The rationale for secrecy is that contracts contain commercially sensitive information which, if revealed, could damage the interest of the contractors in relation to their competitors. However, as is well known, much of the information claimed to be commercially confidential does

not have such a damaging potential. Complaints about the misuse of commercial confidentiality from government auditors and parliamentary committees have in fact pared back some of the secrecy surrounding outsourcing contracts. It is now widely agreed that private sector companies contracting with governments must accept a higher degree of public scrutiny than normal.

Interestingly, however, disputes over commercial confidentiality tend to centre on access to information about what governments have done, over how much they have paid to whom and for what. How individual contractors themselves carry out their contracts is looked on as their own affair and as not a matter of public interest, even though taxpayers' funds are involved. The type of fierce scrutiny given to public servants' expenditure over items such as travel expenses is not extended to members of private contracting firms. Contractors are free to swan off to South Stradbroke Island and to hire whole troupes of magicians, no questions asked.

Under outsourcing, public oversight is also reduced over conditions of employment. While appointment to positions in the public service is subject to principles of merit appointment, private contractors are not generally subject to the same expectations. Contract cleaners, for instance, are often employed on the basis of family or other personal connections even though public funds are the ultimate source of their wages. Indeed, freedom from public employment conditions is one of the main sources of savings from outsourcing, particularly in the less skilled functions such as cleaning, gardening and rubbish collection (Industry Commission 1996).

In certain major respects, then, the scope of accountability, is definitely reduced through outsourcing. However, the matters removed from scrutiny, such as levels of expenditure and employment conditions, tend to concern the means by which the service is provided and the manner in which it is provided, rather than the quality of the service itself. That is, the accountability deficit is centred primarily on inputs and processes rather than on outputs and outcomes. In this case, the government's claim to 'remain accountable for the delivery of services even when the service delivery is provided by the private sector' should be understood to refer primarily to the end product, the quality of the service itself. Ministers and senior public servants may lack the level of direct control over contractors that they exercise over their own agencies. However, their claim to retain accountability can be taken as an assurance not to use outsourcing as a excuse for passing the buck on outputs. Just

because a service is outsourced does not mean that ministers can publicly disown ultimate responsibility.

As mentioned earlier, one of the general lessons from the new public management has been that the public will not tolerate government blame-shifting and buck-passing to arms-length providers. Not that ministers do not occasionally engage in blame-shifting to subordinates. We have recently witnessed some controversial instances in the case of the Department of Immigration where the Minister has been severely criticised (and also vigorously defended) for not taking her alleged share of the blame. The point for the present argument, however, is that the Minister was accused of blame shifting to public servants. We have not, in the Immigration area, seen any attempt by ministers to single out contractors for buck passing. They have not sought to accept less responsibility for the actions of private contractors, such as the corrections management firms, than for their own departmental officials. Ministers recognise that such explicit distancing from private contractors will not wash with the public. If the government sets the terms of the contract and selects the contractors it must accept the consequences.

Accountability demands from the public are thus requiring government to accept the principle that they are accountable for the quality of outsourced services. This is a corollary of the pragmatic approach to the question of public or private provision. If the choice between public and private providers is purely a matter of comparative efficiency over the end result, the public will expect public accountability for the result regardless of that choice. However, this principle presents governments with a new element of added risk, given that they cannot exercise the same degree of control over contractors, as they can over their own departmental officials. Not surprisingly, governments are trying to reduce the level of risk by increasing the extent of control and accountability over contractors. Hence the recommendation that contracts should provide access for Auditors-General to the contractors' financial records. Hence, too, the practice of including in some service contracts a requirement that the contractor abide by public service values as specified in the Public Service Act. In a politically sensitive service such as the Job Network, contractors have also been made subject to a departmental grievance procedure. This procedure, in turn, allows recourse to the Commonwealth Ombudsman, thus circumventing the exclusion of private contractors from the Ombudsman's jurisdiction.

In these ways, governments are attempting to reduce the accountability deficit in order to make good their claim of equal accountability for publicly and privately provided services. The extent of any remaining deficit is the subject of another research project in which I am engaged with a colleague from Monash University, Professor Graeme Hodge, and which is funded by the Australian Research Council in conjunction with the Australian National Audit Office. Some accountability gaps between the two sectors will still remain and are probably sufficient to prevent the outsourcing of the most sensitive and risky services, such as tax assessments or pension entitlements. But we should not forget that twenty years ago no-one would have contemplated the outsourcing of the security of government buildings. Today, however, private security firms guard the entrance to just about every government building in Canberra.

VI

In conclusion, I hope to have demonstrated that accountability issues remain complex and contested. In some respects, the extent of public accountability has diminished, with the reduction in the size of the public sector itself and the transfer of some functions to private organisations. But within the remaining public sector, the level of accountability has generally increased. True, there are continuing disputes at the edges but these, in part, are the result of greater transparency. The more information the public and their representatives have access to, the more their curiosity is raised about what is being kept concealed. In terms of the well-known catch-phrase, 'As the circle of light increases so does the circumference of darkness that surrounds it.' The more we know, the more we know we don't know and the more we want to find out about it.

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