

# **Making Accountability Work**

**Dilemmas for Evaluation and for Audit**

**Comparative Policy Evaluation, Vol. 14**



**Edited by  
Marie-Louise Bemelmans-Videc,  
Jeremy Lonsdale, and Burt Perrin**

**With a foreword by Amitai Etzioni**

# **Making Accountability Work Dilemmas For Evaluation And For Audit Comparative Policy Evaluation**

**H Kauffman**



## **Making Accountability Work Dilemmas For Evaluation And For Audit Comparative Policy Evaluation:**

*Making Accountability Work* Marie-Louise Bemelmans-Videc, 2017 Like honesty and clean water accountability is invariably seen as a good thing Conversely the absence of accountability is associated with most of the greatest abuses in human history Accountability is thus closely linked with the exercise of power and the legitimacy of policies and those pursuing them This book looks at the role of evaluation and of audit as key elements in democratic accountability processes The contributors explore the apparent paradox of there being more accountability related activities today than ever before at the same time as much public debate laments what is seen as a lack of actual accountability Such a situation raises a number of questions Is there a need for different approaches to establishing accountability or can current arrangements be modified to make them more effective Are present practices part of the problem and are they preventing a mature debate about performance improvement taking place How can systems awash with performance information ensure that at least some of it makes sense to a wide range of potential users How is it that greater accountability and transparency can so quickly have become associated with concerns about perverse incentives and be seen by some as a costly burden The volume includes detailed case studies and synthesizes up to date research evidence drawn from very different governmental systems ending with practical advice for those involved in the accountability processes In doing so it attempts to address both conceptual ambiguities about the notion of accountability and the practical uncertainties over its implications for democratic government This book is aimed at serious people who think about trends in the use of evaluation and audit in seeking to hold governments accountable for their actions and performance Provided by publisher [Making Accountability Work](#) Marie-Louise Bemelmans-Videc, Jeremy Lonsdale, Burt Perrin, 2017-12-02 Like honesty and clean water accountability is invariably seen as a good thing Conversely the absence of accountability is associated with most of the greatest abuses in human history Accountability is thus closely linked with the exercise of power and the legitimacy of policies and those pursuing them This book looks at the role of evaluation and of audit as key elements in democratic accountability processes The contributors explore the apparent paradox of there being more accountability related activities today than ever before at the same time as much public debate laments what is seen as a lack of actual accountability Such a situation raises a number of questions Is there a need for different approaches to establishing accountability or can current arrangements be modified to make them more effective Are present practices part of the problem and are they preventing a mature debate about performance improvement taking place How can systems awash with performance information ensure that at least some of it makes sense to a wide range of potential users How is it that greater accountability and transparency can so quickly have become associated with concerns about perverse incentives and be seen by some as a costly burden The volume includes detailed case studies and synthesizes up to date research evidence drawn from very different governmental systems ending with practical advice for those involved in the accountability processes In doing so it attempts to address both conceptual

ambiguities about the notion of accountability and the practical uncertainties over its implications for democratic government This book is aimed at serious people who think about trends in the use of evaluation and audit in seeking to hold governments accountable for their actions and performance     Crossover of Audit and Evaluation Practices Maria Barrados,Jeremy Lonsdale,2020-02-24 Crossover of Audit and Evaluation Practices brings together academic analysis with insights from practitioners to discuss the potential for collaboration in audit and evaluation practices between three professional disciplines Clearly written and thoughtfully organized this volume is structured in three parts to deal with theory practice issues and how the practices have worked together Part One provides definitions of performance audit internal audit and program evaluation Part Two addresses several challenges that professionals face in applying these standards and principles Part Three contains examples of organizational collaboration between the practices how they have worked together and the lessons that were learned from that experience Specific cases from the Government Accountability Office and UNESCO UNDP and Inter Americas Development Bank illustrate what has worked or not and suggest reasons why Crossover of Audit and Evaluation Practices offers even the most skilled and experienced professional insight on how to bridge some of the divides It will help generate a better understanding of the activities and services that are either imposed on them or are freely available and help to stimulate their optimal use     **Evaluation** Jan-Eric Furubo,2018-02-06 Evaluation has come of age Today most social and political observers would have difficulty imagining a society where evaluation is not a fixture of daily life from individual programs to local authorities to parliamentary committees While university researchers grant makers and public servants may think there are too many types of evaluation rankings and reviews evaluation is nonetheless viewed positively by the public It is perceived as a tool for improvement and evaluators are seen as dedicated to using their knowledge for the benefit of society The book examines the degree to which evaluators seek power for their own interests This perspective is based on a simple assumption If you are in possession of an asset that can give you power why not use it for your own interests Can we really trust evaluation to be a force for the good To what degree can we talk about self interest in evaluation and is this self interest something that contradicts other interests such as the benefit of society Such questions and others are addressed in this brilliant innovative international collection of pioneering contributions     Effective Strategic Planning and Performance Niwagaba Hubert,Akwalu Ezekiel Kiriinya,Kennedy O. Nyakomitta,Thuranira Moses Kalung'e,2023-06-30 TOPICS IN THE BOOK Influence of Monitoring and Evaluation Planning on Project Performance in Rwanda A Case of Selected Non Governmental Organisations in Gasabo District Influence of Trust and Transparency on Performance of Pharmaceutical Firms in Kenya Influence of Intellectual Stimulation on the Performance of Commercial Banks in Kenya Critical Success Factors For Effective Strategic Planning in Non Governmental Organizations in Nairobi Kenya     **Financial Accountability in the European Union** Paul Stephenson,María-Luisa Sánchez-Barrueco,Hartmut Aden,2020-11-19 This book offers comprehensive coverage of various aspects of financial

accountability around the EU budget how it is spent via policies how institutions engage in checking policy performance what taxpayers money actually delivers and therein the issues of monitoring controlling auditing scrutinising and communicating budgetary expenditure Presenting conceptual and theoretical approaches including financial accountability learning multi level governance implementation and throughput legitimacy it looks at EU institutions European Parliament European Court of Auditors European Ombudsman European Public Prosecutor's Office and national bodies supreme audit institutions at the national level examining their contact with the EU budget It details the historical development of accountability mechanisms the statement of assurance financial corrections and parliamentary oversight by the Budgetary Control Committee CONT and examines policy areas such as those of agriculture social policy and cohesion including Structural Funds and the Common Agricultural Policy exploring the challenges of financial accountability in practice Given the recent introduction of non budgetary financial instruments and tools only partly financed by the EU budget it sheds light on new burgeoning areas such as the European Stability Mechanism ESM and the European Fund for Strategic Investment EFSI and the challenges they bring for ensuring the accountability of public money This book will be of key interest to scholars and students of audit and evaluation budgetary spending and financial control and more broadly public administration public policy and EU institutions and politics

**Utilization-Focused Evaluation** Michael Quinn Patton, 2008-06-18 The Fourth Edition of the bestselling Utilization Focused Evaluation provides expert detailed advice on conducting program evaluations from one of leading experts Chock full of useful pedagogy including a unique utilization focused evaluation checklist this book presents Michael Quinn Patton's distinctive opinions based on more than thirty years of experience Key Features of the Fourth Edition Provides thoroughly updated materials including more international content new references new exhibits and sidebars and new examples stories and cartoons Includes follow up exercises at the end of each chapter Features a utilization focused evaluation checklist Gives greater emphasis on mixed methods Analyzes the pluses and minuses of the increased emphasis on accountability and performance measurement in government at all levels Details the explosion of international evaluation Intended Audience Both theoretical and practical this core text is an essential resource for students enrolled in Program Evaluation courses in a variety of disciplines including public administration government social sciences education and management Practitioners will also find this text invaluable

**Performance Auditing** Jeremy Lonsdale, Peter Wilkins, Tom Ling, 2011-01-01 It is time 15 years on from the coining of the Audit Explosion to re-appraise the growth of new forms of auditing As we move into what might be called Auditing in Austerity this book gives us that overview An extremely well informed team of authors has been assembled to deliver a comparative analysis that successfully mixes insider and outsider perspectives This should be required reading not just for auditors and their academic hangers on but for the wider audience of those interested in contemporary developments in democratic accountability and policymaking Christopher Pollitt Catholic University of Leuven Belgium This book fills an important gap in the market At a time when governments around the world

face the largest deficits in decades there is a strong need to reduce public expenditures whilst ensuring greater value for money from public services This book addresses these concerns and many more Each of the chapter authors is a senior practitioner and or an academic who specialises in performance auditing and accountability in modern complex democracies They explore the nature of the concepts which underlie current practice set out a variety of institutional structures and processes and identify the limits of both theory and practice These make this a book of considerable significance and one which makes an important contribution to our understanding of the democratic process This is not a narrowly focused book only of interest to those who specialise in performance auditing Given the richness of its analysis and the fine grained understanding of institutions and processes it has much to say to students of public administration management and policy analysis I am confident that this will rapidly become the standard reference for those who are interested in performance auditing Peter M Jackson AcSS University of Leicester UK What a good read Insightful and challenging It is likely to incite a lot of discussion on the wide ranging views from the very well informed and qualified contributors not least from those who actually have to implement the findings and recommendations of performance audit reports The focus is rightly on accountability for performance not only in achieving government program objectives in an economic efficient and effective manner but also on the audit institutions themselves It should be welcomed by the public sector and particularly by the parliamentary institutions concerned with achieving accountability for government performance Pat Barrett AO Australian National University and former Australian Auditor General 1995 2005 This book is a much welcome tonic for public administration It is one of the few books that explicitly focus on how audit institutions carry out their performance auditing responsibilities While auditors will likely read this the authors have geared the book to a broader readership including public managers who are often the subject of performance audits From the foreword by Paul Posner George Mason University US This state of the art book examines the development of performance audit drawing on the experience in a number of different countries including the United Kingdom the United States Australia the Netherlands and Belgium The expert contributors identify the trajectory of performance audit examine how it is conducted and consider what it is contributing to effective government They conclude that in the face of new challenges performance auditors should focus both on their core responsibilities to ensure accountability and continue to develop more insightful and sophisticated approaches to enable them to assess the growing complexity of the delivery of public services By doing so they can continue to play a valuable role in democratic accountability Providing an up to date overview and discussion of performance audit this highly topical book will appeal to all those working within audit academics working in the fields of public management and public administration as well practitioners in and close to state audit institutions Members of Parliament evaluators internal auditors researchers policy analysts and consultants will also find this book invaluable

*Giving Aid Effectively* Mark T. Buntaine, 2016 In *Giving Aid Effectively* Mark T Buntaine argues that countries that are members of international organizations have prompted

multilateral development banks to give development and environmental aid more effectively by generating better information about performance To reach this conclusion he employs a systematic analysis of responses to evaluations and in depth case studies about the use of information at multilateral development banks      **The Evidence Book** Olaf Rieper, Frans L.

Leeuw, Tom Ling, 2017-09-08 Knowledge grows as ideas are tested against each other Agreement is not resolved simply by naming concepts but in the dialectical process of thesis antithesis and synthesis There are many echoes of these debates in The Evidence Book The contributors make claims for both practitioner wisdom and the voice of experience Against this is posed the authority of experimental science and the randomized controlled trial The contributors are concerned in their own ways with collecting ranking and analyzing evidence and using this to deliver evaluations As an expert group they are aware that the concept of evidence has been increasingly important in the last decade As with other concepts it too often escapes precise definition Despite this the growing importance of evidence has been advocated with enthusiasm by supporters who see it as a way of increasing the effectiveness and quality of decisions and of professional life The willingness to engage in evidence based policy and the means to do so is heavily constrained by economic political and cultural climates This book is a marvelously comprehensive and utterly unique treatise on evidence based policy It is a wide ranging contribution to the field of evaluation      The Evaluation Enterprise Jan-Eric Furubo, Nicoletta Stame, 2018-06-27 Today evaluation is part of

governing systems and is supported by powerful institutions It is taken for granted that evaluation leads to betterment However evaluation itself is seldom analyzed from a critical perspective In this book Jan Eric Furubo and Nicoletta Stame have assembled an international line up of distinguished experts and emerging scholars to fill this void Examining evaluation from a critical or evaluative perspective each contribution in this book offers a systematic and critical insight into the broader relationship between evaluation and society Divided into three parts the various chapters ask questions such as What are the consequences of the institutionalization of evaluation Has the professionalization of evaluators favored their action in the public interest Is the money spent on evaluation worth it Is the market of evaluation allowing real competition for the best services The answers to these questions demonstrate that the constitutive effects of the social practice of evaluation can also be the suppression of other forms of knowledge and the favoring of certain notions about societal development and political and administrative processes      *Choice*, 2007-03      **O Controle Financeiro Externo do**

**Estado - 12a Edição** António Ribeiro Gameiro, 2021-02-01 O controlo financeiro externo expressa o princípio do consentimento político parlamentar or amental tem vindo a ganhar uma importância crescente face teoriza o do controlo financeiro e s exigências sociais de controlo por parte dos cidadãos e de movimentos inorgânicos de cidadania O denominado accountability afirmou definitivamente uma exigência social de prestação de contas em que o Tribunal de Contas ganha um especial papel na sua responsabilização independente e técnico-jurisdicional Ao mesmo tempo s Instituições Superiores de Controlo um pouco por todo o mundo têm vindo a afirmar a sua função a favor da transparência do combate à corrupção e

auditoria da sustentabilidade das políticas públicas de natureza geracional Este livro aprofunda este caminho *Resources in Education* ,1995 **The British Civil Service** Janice Morphet,2025-05-28 Taking account of its evolution in recent decades this book provides an up to date account of the role of the Civil Service in the UK The book offers a much needed re examination of the function and role of the Civil Service and considers the ways in which it has changed in response to today's pressures It examines the changing relationships between ministers civil servants and special advisers spADs as well as investigating challenges to the principles of the Civil Service such as service outsourcing COVID 19 responses and Brexit Asking whether the practices of the past are effective for the future this book is a vital resource for undergraduate and postgraduate students of UK politics public administration and public sector management *Social Work Practice* Jonathan Parker,2024-10-30 Providing you with a complete foundation of knowledge and understanding for each process this step by step guide will introduce you to the four main aspects of social work practice Assessment Planning Intervention and Review and help you to apply theory to practice across settings and service user groups *Resources in Education* ,1995 *Current Index to Journals in Education* ,1999 *Sociological Abstracts* ,2001 CSA Sociological Abstracts abstracts and indexes the international literature in sociology and related disciplines in the social and behavioral sciences The database provides abstracts of journal articles and citations to book reviews drawn from over 1 800 serials publications and also provides abstracts of books book chapters dissertations and conference papers *Index to Theses with Abstracts Accepted for Higher Degrees by the Universities of Great Britain and Ireland and the Council for National Academic Awards* ,2008



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