

Accountability and Reporting in the Fight against Corruption: Preliminary Evidences from the Italian Setting

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Abstract

This paper aims to explain how Italian Regional Governments reacted to the introduction of the Anti-Corruption Plans in order to understand the degree of thoroughness. To answer the research question 20 Anti-Corruption Plans prepared by Italian Regional Governments for the years 2013-2016. The plans were examined using a meaning-oriented content analysis. This analysis allows us to detect the degree of compliance with the National Anticorruption Plan (NAP). Also we investigated the characteristics of the information, as well as the degree of thoroughness of the reports. Our findings highlight the existence of high degree of heterogeneity in the Anti corruption plans that characterises the national context. Also, our findings reveal the existence of a wide presence of regions employing poor reporting practices.

Keywords: accountability, corruption, anti corruption plans

1. Introduction

Over the last few years, the issues relating to the need for greater accountability and transparency in the public sector have become central, encouraging governments and organisations to re-shape their agenda. The promotion of accountability and transparency has led to extensive reforms, which is known as a key site for corruption (Hawkins, Gravier & Powley, 2011; Søreide, 2002; Rose-Ackerman, 1999). Corruption regulation is featured by growing demand for information to divulge among citizens. Such information should allow people to understand how public sector organizations prevent/face the corruption threat. However, in this context public sector bodies may well be willing to use disclosure to pursue formal compliance purposes, rather than putting effort in fulfilling accountability expectations. This represents a central worry that deserves far more attention.

In Italy this pressures for accountability and disclosure resulted in adapting the national legal framework against corruption in the public sector with the promulgation in 2012 of a new law (no. 190) and in 2013 of the National Anti-Corruption Plan (NAP), which requires Public Administrations to publicly report the initiatives taken to mitigate the corruption risk. Anti-corruption plans represent disclosure vehicles that might become a means of truly carrying out accountability, and to engender trust between governments and stakeholders. However, there is also the chance that this kind of plans could be used to satisfying the compliance requirements, but without delivering substantially useful information for accountability reasons. On this basis, this paper aims to understand how Italian Regional Governments have reacted to the introduction of the Anti-Corruption Plans, that is to comprehend whether their information is thorough enough to ensure broader accountability, or conversely, satisfies only compliance duties.

To this aim, we analyzed 20 Italian Regional Anti-corruption Plans employing a meaning oriented content analysis to detect the degree of compliance with the PNA and the characteristics of the information, as well as the degree of thoroughness of the reports.

The paper is organized as follows. The second section addresses the issues relating to accountability and deals with the debate on the questions relating to corruption prevention. The fourth section describes the research design. The fifth section reports the main findings. The last section discusses the results and provides some concluding remarks.

2. Prior Literature

The purpose and meaning of the expression accountability have been variously understood and applied to a broad range of different areas, rendering it an extremely general concept suitable to indicate any mechanisms that institutions can employ to provide adequate responses to the public opinion of reference (Dubnick, 1998; Day & Klein, 1987; Sinclair, 1995). Such general applicability has been largely criticized as the term accountability represents an evocative word, often used either to strengthen weak arguments and to recall images of reliability, loyalty and justice, or to dealing with any potential criticisms, sometimes without a real operational foundation. Furthermore, it is well acknowledged that none of the other European languages provide a notion of accountability equivalent to the Anglo-Saxon one recalled here. Consequently, there is the danger that the concept progressively become less useful for analytical purposes and that, conversely, it only constitutes a cauldron made of good intentions, loosely defined concepts, and images of good governance (Dubnick, 2002; Bovens, 2007).

Bearing in mind such complexity, it is now important to examine the different definitions available to identify the main features of accountability. Firstly, referring to a conception that in the past found wide acceptance, either by academics or practitioners, accountability can be understood as *the process by which a subject is called to "be accountable" for his actions and choices to a designated authority* (Finer, 1941; Thynne & Goldring, 1987; Caiden, 1988). On this basis, one could argue that the accountability is *external*, as it compels reporting processes directed to actors other than those that must be held accountable for their activities. Besides, it implies a social interaction and the existence of a *right of authority* by a first subject towards a second one, because who requires reporting is looking for answers, and who is responsible provides these information accepting feedbacks and possible sanctions. The relationship between citizens and elected politicians usefully exemplifies the conception described above, with especial reference to the mechanisms by which voters can ideally empower their representatives with respect to the stated policies, the decisions planned and the actions really undertaken. In this case accountability is identified with the concept of *responsibility*.

In fact, in the U.S. context the debate around *external accountability* was originally characterized by full assimilation of this expression with that of *responsibility* intended as the need for external control and, in a second instance, as the *responsibility* of the individuals in terms of conscience and moral values (Finer, 1941; Friedrich, 1940; Harmon & Mayer 1986; Romzek & Dubnick, 1987; Dubnick 1998; March & Olsen 1995). On the other hand, in the UK context the coincidence between accountability and responsibility is only partial. Here the discussion around accountability was strictly related to the issues of ministerial responsibility in order to explore the problems deriving from the identification of Ministers, as the solely responsible for the whole conduct undertaken by their departments (Mulgan, 2000). In this respect, accountability assumes the formulation of responsibility, due to the size of the external control. However such a notion permits to ascribe only some aspects of the responsibility to the accountability. Consequently, the latter cannot completely cover the entire range of activities and processes which require a certain degree of responsibility.

In addition to the conceptions of accountability addressed above, different approaches have led to an expansion of the boundaries of the accountability and a corresponding contraction of those of the responsibility (Marshall & Moodie, 1959). A first extension of accountability relates to the inclusion of an internal sense, in terms of individual responsibility and concern for the public interest. It goes beyond the external focus discussed so far, and recognizes the complementarity between the spheres of professional and personal ethics. *Internal accountability* assumes that greater confidence in independent judgment and personal morality of public officials, may be helpful in reducing the extent of the demand for external accountability.

A second view has often assimilated accountability to *control systems*, through which democracies seek to verify the actions of governments. This perspective identifies accountability with the control itself, rather than interpreting the concept as a qualifying element of the control systems. Accountability is ensured if there is the availability of an institutional architecture capable of guaranteeing that those involved in the public sphere are adequately controlled (Mulgan, 2000).

Moreover, accountability can be understood as *responsiveness*, focusing on the extent to which governments are able to pursue their desires or the needs of their citizens, regardless of whether they are induced to do so through exchange processes or authoritative supervision. The difference with the previous meaning is that in the first case the control assumes a coercive nature which is, however, absent in the concept in question here (Mulgan, 2000).

Yet, the term accountability has been largely relied upon to describe the public debate between citizens and governments in participatory democracies, even where it is not possible to identify any authority or employer-employee relationship between the parties involved. Although the dimensions of control and sanction

do not fall within the remit of accountability, their utility is recognized, as these are regarded as elements helpful to ensure the conservation of the participatory dialogue between the parties (Mulgan, 2000).

Starting from the general framework considered so far, it is now worth considering the stream of researches that addressed the accountability issues with a special focus on the business sphere. In this regard, the principle can be briefly expressed as the adoption of a clear, transparent, and linear behaviour for the use of resources, that allows an understanding of how these have been employed and if the conducts adopted were appropriate (Roberts & Scapens, 1985; Parker & Gould, 1999). A definition of accountability purely related to the business sphere encompasses the functions of accounting and reporting, designed to give explanations or justifications of the managerial actions (Patton, 1992; Hood, 1991). Clarity and transparency on objectives, measures and responsibilities take on a crucial role in the achievement of the purposes of accountability. The relationship of accountability can be intended as the obligation to rendering the account towards some form of authority which has delegated the performance of its duties and powers, and therefore, as a form of control leading those who have been delegated powers to be accountable for their conduct. In this regard, it is interesting to note that, despite the various nuances of each definition, it is possible to identify some common traits. In fact, it is generally accepted that accountability involves, in any case, the following key elements:

- ✓ The reporting process
- ✓ The existence of two parties, the accountant or agent, who represents and is accountable to the second subject, namely the accountee or principal, who is represented and to which the accountant must report.
- ✓ The existence of a social relationship between the two subjects cited above.

Despite this, it is worth remembering that what accountability means and how this is practically achieved, remains a question that is still partially unsolved. In particular, a crucial question pertains the relationships between the accountant and the accountee that, especially in public sector, has led to extreme emphasis only on the aspects related to the outcomes and the results achieved. The consequence has been the compulsive adoption of variously conceived systems to monitoring and evaluating the performance, often in the search for an irrational and obsessive “measurement culture”. Also, sets of predefined indicators were erroneously thought to be useful for measuring and evaluating the quality of the services delivered, and to reduce the information asymmetries that intrinsically characterize the relationship described in the previous paragraphs. However, it is important to clarify that the use of such sets is not in itself sufficient, given their limitation in offering more than a faint description of processes and outcomes of a complex nature.

The danger is that reporting mainly based on indicators suffering the already mentioned limits, is likely to be somewhat redundant and extremely flawed, not really useful to gain a better understanding of the phenomena investigated and, instead, able to create confusion rather than clarity. Therefore, the recipients of information may find it difficult to take into account the explanations obtained, or worse, may give way to measures of various kinds not substantially supported, and with possible negative effects, both at the system level and for the individual entities (Marshall, Shekelle, Brook & Leatherman, 2000; Morris, 2005; Pollit, 2006).

On the contrary, to achieve greater accountability, and to ensure that the aforementioned relationships between actors are effective towards a higher quality of the system, it is no longer possible to exclusively rely upon “objective” and ex post measurements/assessments. In contrast, it is necessary to configure a complete process of change by introducing holistic approaches, which can provide a more complete picture of the problems of the companies in question, and permit to take into account a plurality of dimensions. Only in this case reporting can be useful to satisfy the accountability demands of a broad range of stakeholders.

The promotion of accountability and transparency has led to extensive reforms in the fight against corruption in public sector. The magnitude and volume of procurement activities, ambiguity regarding the market value of many of the items being purchased, room for political discretion that characterises a huge number of government actors, and interdependence among political, bureaucratic, and business players make government procurement a key site for corruption (Hawkins et al., 2011; Søreide, 2002; Rose-Ackerman, 1999). As a result, a number of governments have strongly remarked that corruption is a dysfunction of public administration that emerges in the presence of monopoly and discretion, and that contrasting these kinds of problems is a policy priority for the development of communities and to achieve accountability demands. This has fostered increasing attention towards the role of internal controls and monitoring practices (cf., Strombom, 1998, p. 6; Fearon, 2009, p. 1000), the division of duties, procurement purchasing rules, the dissemination of policy manuals, and ethical guidelines (Benavides, 2006, p. 471; McCampbell & Rood, 1997). Moreover, emphasis has been placed on the essential need to ensure compliance with control tools and regulation, both at organizational and government level (Dye & Staphenurst, 1998; Siame, 2002; Gilman & Stout, 2008), in order to satisfy the ever-expanding call for greater

accountability in the public sphere.

Focusing for example on the Italian setting, the recent scandals that have traumatized public opinion - the *EXPO Milano 2015* and the corruption phenomena discovered in the city of Rome - emphasize that a primary problem in relation to corruption is that such behaviours represent one of the most useful tools for criminal entrepreneurship.

In line with this, the current condition of the Italian setting is absolutely critical and offers the image of a country with a high level of corruption, both in the perception of citizens and economic operators. The Corruption Control Index developed by the World Bank places Italy among the last places in Europe and shows a consistently negative trend. The Global Corruption Barometer found that among the most corrupt institutions, Italians indicate the political parties (69%), the Parliament (44%), public administration (29%) and the health care system (24%) and that only 56% of Italians would be willing to report cases of corruption. Moreover, corruption phenomena are facilitated in Italy by factors such as institutional decentralization, established practices by governments to require the provision of certain services to third parties (individuals, cooperatives, corporations, etc.), the constant use of derogatory systems, especially in the field of public procurement, and the persistence of processes for the allocation of public office-based mechanisms for the appointment, instead of comparative evaluations.

For this reasons, it is now widely accepted that an effective fight against corruption, aimed at limiting the potential support that this provides to criminal organizations, is a priority for Italy. It requires an integrated policy aimed at strengthening repressive remedies, and simultaneously introducing prevention tools. Notably, a common feature of the upcoming regulation to prevent corruption worldwide is the demand for reports disclosing mandatory information on the strategies and tools employed to prevent and detect the risk of corruption. In Italy the evolution of the legal provisions relating to corruption in 2012 requires that institutions adopt a preventive and innovative approach, not limited to the aspect of criminal repression (contemplated through the introduction of new hypotheses of crime as the “illicit traffic of influences” and the “corruption between privates”), but mainly aimed at reorganizing the government in terms of prevention and transparency. More specifically, the new regulation resulted in adapting the national legal framework against corruption in the public sector with the promulgation in 2012 of a new law (no. 190), and in 2013 of the National Anti-Corruption Plan (NAP), which requires Public Administrations to publicly report the initiatives taken to mitigate the corruption risk. Anti-Corruption Plans are disclosure vehicles potentially able to convey broader accountability, and to engender trust between governments and stakeholders. However, there is also the chance that this kind of plans could be used to maintain or to recover legitimacy, by satisfying the compliance requirements, but without delivering substantially useful information.

Indeed, despite the positive judgment for the initiatives undertaken to date, it is widely acknowledged that several doubts still remain as to whether the reports provided by Regions are truly capable to satisfy the information needs that led to their adoption as well as to achieve legitimacy purposes. Indeed, from an accountability perspective the danger is that Anti-Corruption reports may suffer limits, being somewhat redundant and extremely flawed, not really useful to gain a better understanding of the phenomena investigated and, instead, able to create confusion rather than clarity. Therefore, the recipients of information may find it difficult to take into account the explanations or may undertake wrong actions (Marshall et al., 2000; Morris et al., 2005; Pollit, 2006). On the contrary, an essential element to ensure the usefulness of the reports towards a greater accountability, that also the regulation has largely highlighted, is that the preventive action which is reported about profoundly permeates the organization and is based on a number of well coordinated tools and processes. Consequently, this study aims to understand whether Italian Regional Governments have provided only formal information in their Anti-Corruption Plans or whether they have divulged a disclosure substantially in line with the above-mentioned information and accountability needs.

3. Research Design

To answer the research question 20 Anti-Corruption Plans prepared by Italian Regional Governments for the years 2013-2016. The plans were examined using a meaning-oriented content analysis, a method that has traditionally been applied to the analysis of archive data, focusing on inferring the underlying meanings present in the texts being investigated (Smith & Taffler, 2000). The potential contribution of content analysis is that it can enable researchers to go beyond the text as presented to make valid inferences about hidden or underlying (and possibly unintended meanings) and messages of interest (Weber, 1990). In the social sciences, where meanings and interpretations are central to the understanding of social phenomena, content analysis has been lauded as potentially one of the most important research techniques (Krippendorff, 2004). Content analysis is

useful to examine the data and facts measured through an underlying framework, and distinguish them from background noise.

It is important to underline that some criticisms have been raised against this method. First of all, it is considered subjective, thus a validation procedure is widely accepted as being necessary. To increase confidence in the coding, a team of three people was involved in the activity. A test of inter-rater reliability was used to check for consistency in coding (Milne & Adler, 1999). The data reported in this paper are based on coding performed by three independent researchers. Following discussion and interpretation of the framework, a coding system was developed after reading an initial sample of 3 Plans. The robustness of the approach used was tested through a measurement of the response-matching level of the codification made on the same documents. Both the Pi Scott's index and the Bhapkar's test confirmed the goodness of the coding and on this basis it is possible to conclude that the codification made by the three researchers is concordant.

The analysis allowed us to understand the degree of thoroughness of the information provided in relation to the items required by the National Anti-Corruption Plan. Then, it was possible to elaborate a score ranging between 0 (no information) and 3 (thorough information) for each item. Subsequently, for each Plan we calculated the total degree of thoroughness of the plan (by summing the scores obtained for each disclosure item), ranging between 0 and 36. This values were then normalized to obtain an index ranging between 0 and 1.

4. Findings

Table 1. Thoroughness of information for each disclosure item

<i>disclosure items</i>	<i>values</i>				
	thorough	average	limited	absent	
subjects, tasks and responsibilities	30%	30%	40%	0%	100%
internal actors, participation tools, communication	10%	25%	65%	0%	100%
external actors, participation tools, communication	5%	15%	60%	20%	100%
channales and tools to share and communicate the plan	10%	20%	60%	10%	100%
training plan, training responsables, trained subjects,training issues communication	30%	35%	35%	0%	100%
risk identification and risk assessment	40%	35%	25%	0%	100%
risk assessment methods	35%	30%	35%	0%	100%
prevention measures timing, subjects, tasks and responsibilities	35%	35%	30%	0%	100%
effectiveness assessment and monitoring	20%	25%	50%	5%	100%
coordination with performance	0%	5%	50%	45%	100%
control tools developed	5%	15%	50%	30%	100%
monitoring process	10%	20%	40%	30%	100%

The results (see table 1) reveal that the identification of the subjects involved, both internal and external, of their tasks, and their responsibilities, as well as training issues, are highly regarded only by the 30% of the regions, while the majority do not put much effort in providing thorough information on this regard. With reference to communication channels and practices to share the content of the plans, the majority of the regions devote scarce attention to communicate how these processes are designed and implemented. Looking at the disclosure items concerning risk assessment, risk identification, and prevention measures, thoroughness increases but only to a limited extent. On the contrary, Italian regions appear to neglect in their reports all the issues relating to the monitoring processes and to the coordination with the performance.

Moreover, the following table (table 2) allows us to understand the degree of thoroughness of the information provided by each Region. The findings highlight two main issues. First, it is possible to recognize high heterogeneity that characterises the national context. Second, there is a wide presence of regions employing poor reporting practices.

Table 2. Total degree of thoroughness for each Region

Region	total degree of thoroughness (considering all the disclosure items)	normalized index
abruzzo	20	0,56
basilicata	12	0,33
calabria	12	0,33
campania	16	0,44
emilia romagna	28	0,78
friuli	26	0,72
lazio	18	0,50
liguria	14	0,39
lombardia	26	0,72
marche	20	0,56
molise	26	0,72
piemonte	21	0,58
puglia	12	0,33
sardegna	14	0,39
sicilia	10	0,28
toscana	9	0,25
trentino alto adige	9	0,25
umbria	22	0,61
valle d'aosta	18	0,50
veneto	29	0,81

5. Discussion and Conclusions

This paper moved from the awareness that the issues relating to the need for greater accountability in the public sector have become central, especially with reference to the extensive reforms aimed at fighting corruption. Hence, we focused on the upcoming demand for reports disclosing mandatory information on the strategies and tools employed to prevent and detect the risk of corruption. Anti-corruption plans represent disclosure vehicles that might become a means of truly carrying out accountability, and to engender trust between governments and stakeholders. However, there is also the chance that this kind of plans could be used to maintain or to recover legitimacy, by satisfying the compliance requirements, but without delivering substantially useful information. On this basis, the aim of the study was to understand whether Italian Regional Governments have provided only formal information in their Anti-Corruption Plans or whether they have divulged a disclosure substantially in line with the above-mentioned information and accountability needs, by examining the degree of thoroughness of the information provided in compliance with PNA requirements.

The 20 Italian Regional Anti-corruption Plans were analyzed by employing a meaning oriented content analysis to detect the degree of compliance with the PNA, the characteristics of the information, and the degree of thoroughness of the reports. Then, a cluster analysis was carried out to understand if there are any similarities between the Regions and what are the factors that possibly influence any differences.

The results highlight interesting issues that deserve further explanations. A first feature concerns disclosure items. The already cited high heterogeneity within the national context is even more problematic if we consider that the thoroughness of the information on the whole prevention process is generally scarce. Indeed, only in a few cases the disclosure items listed in table 1 receive the necessary attention. On the contrary, a compartmentalized approach to disclosure is evident in the majority of the regions, for which it is highly challenging to catch a general picture of the phenomena observed. In particular, the neglected issues relating to monitoring and coordination represent a red flag of attempts to reach formal compliance rather than a substantial effort to achieve greater accountability. The current state of the art indicates that the new regulations have only partially realized the expectations for broader transparency and accountability. Stakeholders only in limited cases can gain through the Plans the necessary information to reach full understanding of the problems of corruption affecting Italian Regions and of the measures realized to prevent it.

The different reactions of the regions may be largely attributable to the characteristics of Regional governance (Caldarelli, Fiondella, Maffei, Spanò & Aria, 2013) and the full comprehension of the new regulation. In fact, in line with the findings of Dunphy & Doug (1988), evolutionary change was certainly favored where the Regions have benefited from an already favorable background in terms of the management resources available, and have been characterized by collaborative approaches and the presence of shared values between individuals, as well as

in the presence of propensity towards such collaborative approaches. The availability or lack of these features can respectively lead to high-quality corruption prevention and proactive and participatory regional governance, or on the other hand, to a Region based on an authoritarian model and with considerably lower levels of quality of the services for citizens.

It is also worth noting that although this study reveals growing attention by the Regions to the improvement of the corruption prevention systems, and thus towards the development of a culture of control, it also highlights that the guidelines for the conduct of management action and the parameters of the evaluation processes are very heterogeneous. Such heterogeneity, together with the political influence allowed by law, does not allow full comparability between different Regions. It is therefore reasonable to assume that a risk of misalignment between the different Regions might exist. In fact, the Regions reluctant to changes, could strive to maintain a state of inertia, rather than converging gradually towards the more advanced model of the other ones.

This research provides an interesting overview of the degree of implementation, at the Regional level, of the policies promoted by the on-going reforms. In particular, the results are helpful in recognizing which regions are 'lagging behind', in order to develop the most appropriate intervention measures at central level. In the light of the foregoing, it may be worthwhile promoting, at central level, the adoption of *ex ante* measures to ensure the proper, formalized and shared implementation of corruption prevention systems in each Region, in addition to the *ex post* control operated by the Anticorruption National Authority. Yet, the results of the analysis shed light on the type of change that regulation has fostered over the last 10 years, especially focusing on the capability of Regulators to guide Regions towards the provision of more useful disclosure through the introduction of new and increasingly detailed legal requirements. The findings allowed us to detect the existence of any limitations of the complex system of corruption prevention disclosure regulation, and provide a basis for some critical thoughts emphasizing that the weaknesses of corruption prevention disclosure do not represent a question of compliance but might reflect the inefficiencies of regulation *per se*.

Finally, it is useful to recall that this research could suffer some limitations relating to the choice of focusing only on the Regional Anticorruption Plans, rather than considering also other operational documents. The choice is driven by the desire to analyze, in a preliminary stage, the Regional dimension and the reaction of the Regions to regulatory and institutional pressures, rather than the process in itself, and its implications. In fact, in our opinion, the latter theme is very important, and deserves more attention so as to observe the evolution of the prevention systems over time, by concentrating on one Region. However, in this sense, these early results may be a good guideline precisely because of the choice of one region to be analyzed from this new perspective.

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