Internal and external pressures are constantly stimulating adaptation of core characteristics and norms of democratic government. In this paper, drawing on the Irish experience, we wish to consider how systems of democratic accountability have responded to fragmentation of government caused by domestic and international demands. In order to further our analysis, we reconfigure the drivers of such demands into bottom-up, horizontal and top-down processes and consider how they are matched by new accountability structures which also have diverse origins. We find that new modes of accountability are diverse, expanding in scope, and of mixed intensity of application. In conclusion, we argue that the fragmentation of accountability structures deserves greater recognition and a degree of re-casting of accountability narratives and policies.
1. Introduction – the classical model of democratic government and its accountability

Within the classical formulation of democratic government, the business of the state is to deliver policy and services. Democratic governance structures have evolved in various directions to offer different models for linking the aspirations and values of citizens to the choice and functioning of elected politicians, the bureaucracies which support them and the processes through which decisions are made and decision-makers held accountable (Lijphart 1999). The concentration of power which is common to most such democratic governance systems is accompanied by means of ensuring both ex ante and ex post oversight.

Another feature of classical government is that it is traditionally understood as a hierarchical relationship i.e. that government consists of a set of superior-subordinate relationships. However, at particular points in this hierarchy, a certain amount of co-ordination is necessary. In parliamentary democracies, the doctrine of ministerial responsibility provides a key mechanism of co-ordination. This doctrine provides that each cabinet minister is responsible to the parliament for all activities within his or her ministry (and related agencies). This provides a form of vertical co-ordination. Through a second key doctrine – collective responsibility - ministers, through their participation in cabinet are responsible for shaping the government’s general policy. This provides a means of horizontal coordination.

The means of ensuring governments, as agents, acted in the interests of their principals has involved the use of a number of core forms of accountability. From the late nineteenth century, such oversight centred on mechanisms of financial and political accountability. In the case of the former, audit of the system of public administration became a central duty of government and was institutionally linked to the latter form of oversight. Political accountability was institutionalised by allowing for parliamentary scrutiny of the executive, and in many systems was later intensified through the establishment or development
of parliamentary committees with responsibility for scrutiny over particular areas of government policy. In many jurisdictions, the mechanism of financial accountability was directly linked to parliament (rather than government) and included Courts of Auditors and Auditors-General who reported to parliament. Audit functions received new emphasis in widespread new public management reforms which have seen them extent to scrutinising value for money and beyond (Scott 2003). During the twentieth century, the latent juridical accountability of the state expanded in many jurisdictions, ranging between quite limited judicial review of administrative action (for example in the UK and New Zealand) to more extensive constitutional review (for example in Germany and the United States). Narratives supporting the legitimacy of government actions focused not only democratic mandates, but also on assumptions that there were in place robust mechanisms of financial, political and judicial accountability.

2. The fragmentation of government

As has been well-documented, traditional conceptualisations of government such as that presented above no longer adequately explain the nature of modern governance (Rhodes 1996, Pierre and Peters 2000). A variety of interpretations have been developed to capture the myriad of state-society-market interactions and relationships that have emerged since the 1970s, driven in part by processes of internationalization and neo-liberal governmental agendas (Rhodes 1997, Kooiman 2003). Thus, we can understand contemporary democratic government as ‘fragmented’ at a number of levels which has contributed to greater complexity and challenged traditional notions of accountability. While there is also considerable evidence of fragmentation at the local level (cf. John 2001), we focus here on the national level.

Government fragmentation has occurred due to devolution, decentralisation, outsourcing, privatisation and delegation of functions (Pollitt and Talbot 2004, Verhoest et al. 2007). These changes can be attributed to a number of
sources including bureaucratic reform in search of greater efficiency, EU and international developments, and changing ideas, in particular about state-society relationships and the relative merits of hierarchical over networked governance.

_Bureaucratic reform_

Seeking to improve efficiency in public spending, enhance service quality and performance, and achieve more effective use of public resources, many developed states have undertaken wide-ranging programmes of public sector reform within the last three decades. In some cases, the reforms have sought to achieve more political control of the bureaucracy and to introduce new forms of accountability, usually directly to the public and supported by such innovations as Freedom of Information legislation and e-government initiatives. As Pollitt and Bouckaert (2004: 6-7) suggest, not all of the goals sought, including greater trust in government and improved performance and service quality, have been achieved. Indeed, reforms based on the market-inspired New Public Management agenda have been identified as a source of increased institutional fragmentation within bureaucracies. Pierre (2009) argues that much of recent bureaucratic reform has tended to view traditional political institutions as barriers to increased efficiency and performance. In response to difficulties in co-ordinating increasingly diffuse bureaucracies, a more recent wave of reforms has sought to overcoming traditional and new institutional boundaries by ‘joining-up’ fragmented governments.

While problems of co-ordination and specialisation are as old as bureaucracy itself, what is distinctive about recent bureaucratic reform within the OECD is the disconnection of different stages in the policy process i.e. policy design, implementation and evaluation (Christensen and Lægreid 2001). This disaggregation has manifested itself in the emergence of a multitude of different kinds of semi-autonomous organizations or agencies (OECD 2002, Pollitt and Talbot 2004) – a process referred to as ‘agencification’. Agencification has necessitated considerable innovation and redesign in accountability mechanisms, with a particular focus on ex post result performance rather than ex ante input measurement. Processes of de-
agencification are also embarked on by governments in response to
difficulties of management and a perceived lack of accountability.

EU

It has become a truism to say that the demands of EU membership have
challenged the governments of its member-states, but availing of the
opportunities presented by deepening integration has required adherence to
new modes of governing and accountability requirements, particular in respect
of audit. Considerable attention has been given to the challenges faced by
national legislatures within the Union as they strive to find their place within
the complex architecture of national and transnational institutions (cf.
O’Brennan and Raunio 2007). Multi-level governance, though a difficult
analytical tool, is used to capture the complex inter-relationships between
local, regional, national and EU levels of government. Membership of the
Union has also resulted in considerable institutional isomorphism – with
member-states adopting modes of governance and public management
based on the experience of their peers. While the Union emphasises its
reluctance to being overly-specific about the manner in which member-states
engage in transposition of EU law, regulation of standards and the
implementation of tasks, it unquestionable plays a role in establishing norms
and the allocation of values.

International

As well as understanding domestic political-administrative culture and the
consequences of EU membership, shifts in the mode of the state’s response to
new policy needs must also be understood with reference to the ideas
available to policy makers from wider international discourse. Outside of the
EU, international organisations such as the OECD, the IMF, and the World
Bank adopt normative stances about the conditions under which nation-states
should manage their affairs. Interestingly, despite the expectation of
convergence in policy style between states as a result of these strong
international pressures, there remains considerable difference in the modes of
governance employed (Weiss 1998; Thatcher 2007). Nonetheless, the recent international credit crisis has also provided new insights into the influence held by international credit rating institutions, whose determinations on the economic future of individual nations has had a direct consequence on those states’ economic survival, as well as the survival of their incumbent governments.

**Regulation**

The growth of the regulatory state has been well documented also (Jordana and Levi-Faur 2004, Doern and Johnson 2006, Gilardi 2008). In essence, the opening up of the state to market-driven change has for many re-cast the role of the state from rowing towards steering (Moran 2002). In this, it is related to the phenomenon of agencification, as states increasingly vest their regulatory functions in quasi-autonomous bodies (Christensen and Laegrid 2006) and seek to exert arms-length regulatory oversight even over other parts of the public sector (Hood, 2004). Regulatory environments have become complex (not only to the ordinary citizen but to the regulated also), and involve multi-level and multi-actor interaction, often in multi-sector settings. The EU has played a role in creating a vertical fragmentation of regulatory responsibilities between it and member-states.

**Networks and changing state-society relations**

One of the defining characteristics of modern governing has been the blurring of lines between state and society and the emergence of ‘networks’ as the drivers of activity. Network governance emerged as a response to the belief that policy implementation failures were in large part attributable to the inability of command and control structures to deal with complex tasks or to achieve sufficient support from external actors. While some (Goetz 2008) challenge the idea of a ‘shift’ from government to governance, other such as Van Kersbergen and Van Waarden (2004) suggest that the process is most evident in the emergence of governance ‘in and by networks’. They note how networks are viewed in the literature as pluricentric forms of governance, and are contrasted with market (or multicentric) and hierarchical (or unicentric) forms of governing. Public institutions now create networks of actors in their
spheres of operation for a wide variety of purposes - from gathering information, to collaboration and policy implementation. While network governance is based on interdependencies, questions of democratic legitimacy and contested views about the 'public interest' make it a subject of ongoing debate. Network governance has had particular import in the literature on welfare states (Esping-Andersen 1990), and has helped to explain divergences in patterns of redistribution. In particular, the growth of civil society involvement in core aspects of welfare service delivery has necessitated a reconceptualisation of state-society relationships.

The brief outline above identifies a number of commonly perceived and prominent drivers for state fragmentation. Reading across from new institutional approaches to regulatory institutions, however, in this paper we propose an alternative conceptual framework for understanding government fragmentation. Such a framework is provided by Gilardi’s (2005) work on the factors shaping institutional changes and which distinguishes between bottom-up, horizontal and top-down factors provides.

*Bottom-up* explanations work from the idea that countries face similar sorts of problems and respond in broadly similar ways. A central feature of government in many countries has been coping with fiscal crises (and declines in public trust) at various times. New public management reforms adopted in different forms have formed part of the response – seeking to squeeze greater efficiency out of public sector bodies through the advancement of practices such as strategic management, quality customer service and greater understanding of the relationship between inputs and outcomes. The elaboration of public sector audit, going beyond financial probity to assess the value for money associated with government programmes, can be viewed as a further aspect of this response to fiscal difficulty.

Gilardi suggests that in addition to the ‘similar problems’ hypothesis, institutional reforms may also represent a bottom-up attempt at addressing political uncertainty. This argument has particular application in the world of
regulation, because of a concern that were politicians to be left in day-to-day charge of regulatory regimes then the risk of political changes (and thus credible commitment) might undermine confidence of regulated businesses and thus their willingness to invest. Does this kind of explanation have a variant in respect of accountability regimes? There is a direct linkage between the establishment of regulatory bodies and the fragmentation, and thus delegation of governmental power. The shift of decision making away from politicians might be expected to underpin a formalization of government-industry relations as the previously unwritten norms are set down in rules and, relatedly, an intensification of judicial scrutiny as disputes are resolved less informally and more frequently through litigation.

*Horizontal* explanations for policy diffusion focus on emulation of institutional solutions to problems faced by national governments. Gilardi highlights the increasing interdependencies of national governments as part of the reason for observation of learning, competition, cooperation, taken-for-grantedness and symbolic imitation (Gilardi 2005: 90). He notes that ‘[p]olicies or organizations become taken for granted when they are so widespread that there is little question that they are the appropriate choice’ (Gilardi 2005: 90).

Finally, *top-down* explanations of diffusion are based on the idea of national political systems responding to exogenous factors, typically requirements deriving from international treaties or membership of international organisations such as the OECD, the IMF or the EU.

3. Fragmentation of government: The Irish case
We consider here the Irish case, and examine the extent to which this fragmentation is a recent phenomenon or a traditional characteristic of the state. To provide evidence for our case, we draw on a new dataset which maps the development of Irish public administration since independence. We propose that the pattern of accountability changes seen in Ireland cannot simply be explained by reference to fragmentation in government. It is part of a wider pattern seen in many and perhaps most industrialised countries in
which accountability structures have changed and become more complex in response to the bottom-up, horizontal and top-down factors.

The Irish case presents some challenges for such an analysis since some of the key elements of fragmentation can be dated to the first half of the twentieth century and appear isolated from, rather than related to, changes elsewhere. Nonetheless, the more recent experiences reflect developments elsewhere in other jurisdictions and, more importantly in the context of this paper, require us to rethink how we understand contemporary government and accountability.

In terms of bottom-up fragmentation, the response of Irish governments to fiscal and economic crisis during the 1980s was the establishment of a formal corporatist arrangement known as social partnership designed to garner the support of representative groups in the implementation of difficult policy choices. This process, which since 1987 has resulted in triennial economic pacts agreements between government, unions, employer organisations, farming groups and (more recently) ‘community and voluntary groups’, has become a major locus of power distribution. A criticism leveled against these agreements is their lack of democratic legitimacy. While governments claim to represent the taxpayer, there is little or no parliamentary involvement in the decisions taken which determine in large part the activities of the bureaucracy. Again, a case may be made that Ireland has experienced an innovative method of governance avant la lettre. The Maastricht Treaty introduced the concept of social dialogue into EU governance, involving employment ministers and ‘social partners’ (unions and employers organizations) in developing proposals which, if agreed, can be forwarded to the Council for implementation as a Directive. Of course, other member-states have experience of such arrangements (particularly in relation to employment policy) but the concept of (bottom-up) ‘stakeholderism’ has a pedigree in Ireland and has played a strong role in the institutional evolution of the state.
The analysis of *horizontal* fragmentation presented by Gilardi could underpin the relative stability of Irish government structures following independence in 1922. The Irish administrative system is based largely on that of Whitehall, and adheres to the values associated with this system of bureaucracy i.e. impartiality, apolitical appointment and recruitment and promotion on merit. For the first half century of independence after 1922, there was remarkably little change in departmental portfolio reorganisation. However, from 1973 onwards, there is a discernible shift in the pace of portfolio reorganisation, driven in large part by changes in electoral competition and coalition formation between political parties. Apart from the changing portfolios, there has also been considerable developments in respect of state agencies (below).

Adopting Gilardi’s concept of symbolic imitation – the take up of institutional choices to bestow legitimacy on those making the decisions, as a small state Ireland has tended to look beyond its own borders to find models for institutional reconfiguration. The creation of new accountability institutions in Ireland represents cases in point. The establishment of ombudsman schemes is so widespread in Europe and beyond that the establishment of mechanisms for providing redress for maladministration is regarded as a key part of the accountability apparatus. Ireland was a late adopter, legislating for the establishment of a public sector ombudsman only in 1980, but very mindful of precedents in Scandinavia (Sweden – 1809, Denmark – 1954), New Zealand (1962) and the United Kingdom (1969). With freedom of information legislation, adopted in 1997, the commitment of government appears to go beyond the symbolic, as the legislation offers a wider basis for obtaining government information than is the case with the 1998 regime of Ireland’s nearest neighbour, the United Kingdom. That commitment was pulled in to a certain extent by amending legislation in 2003 which applied charges. As with the Ombudsman legislation, the Freedom of Information legislation drew on similar legislation elsewhere in Westminster-style democracies.

Other aspects of the Irish state administration defy comparison to a greater extent. In part, this might be explained by the Irish state’s history of funding
service provision by private bodies such as charities and religious organizations. As a conservative-corporatist state, using Esping-Andersen’s typology, Ireland provides a rather clear case of network governance in existence long before the term came into use. The recent OECD report on the Irish public service (OECD 2008) recognized the historical legacy of service provision in areas such as health and education by (largely faith-based) NGOs. It stated that ‘A networked Public Service is made up of the many component bodies of the Public Service, but also stakeholders from outside of the Public Service, be they users, Social Partners or civil society organisations’ (2008: 247). It also noted how Ireland had a rich tradition of informal networks both within government and between government and stakeholders. In many respects Ireland represents a case of networked government avant la lettre. Thus while the contracting out of welfare services is regarded as a relatively new development in many states, it has been a defining feature of Irish government since independence. In areas as diverse as overseas aid, primary education and hospitals, NGOs have been entrusted with considerable state authority and funding, often without corresponding accountability and audit procedures.

The growth of agencies in Ireland is difficult to explain fully by reference to unidimensional drivers alone. The early history of agency proliferation had a distinctive Irish approach to such issues as development and censorship, both of which were regarded as core governmental functions, but to be carried out at arms-length from ministers. In the absence of a robust administrative law tradition, non-commercial (and commercial) agencies emerged in a largely ad hoc manner and with a wide variety of reporting and accountability relationships to their parent departments. The Irish state administration database provides us with detailed information of the growth of state agencies. Unlike many other jurisdictions, where the process of agencification has occurred in ‘waves’, in Ireland the process has been one of gradual acceleration which has peaked only recently as Figure 1 depicting the 1958-08 period demonstrates. The recent acceleration in the growth of agencies may be attributed to a certain ‘taken for grantedness’ that agencies provide a central solution to a wide range of policy problems.
The growth of the Irish regulatory state has been particularly prominent, and like the agencification process outlined above, characterised by a rapid increase in the number of regulatory bodies within the last two decades.
Ireland also has a legacy in relation to the delegation of regulatory functions to private bodies overseeing professions such as solicitors and medical doctors. The threat of statutory regulation resulted in the creation of new regulatory bodies (e.g. the Advertising Standards Authority of Ireland (1977) and most recently the Press Council (2007)) by the affected industries.

In respect of changes in public administration generally, Ireland was a less enthusiastic implementer of new public management reforms than many other countries. For example, there has been limited and weak application of new doctrines concerning separation of operational and policy making tasks, which underpin both the growth of executive agencies and policies of privatization in many countries. This is surprising given that the public service reform programme adopted in the mid-1990s was based on the relatively radical and substantive New Zealand reform experience. Despite a programme of reform designed to enhance public service efficiency, a recent OECD report was critical of the largely ad hoc growth in different forms of structure and policy style which emerged and had played a role in contributing to confused accountability relationships (OECD 2008).
In relation to *top-down* drivers of fragmentation, in an Irish context we can identify such factors as bilateral agreements like the Good Friday Agreement which brought with it a common commitment between the UK and Ireland to the institutionalization of domestic accountability for breaches of human rights and in Ireland the establishment of the Irish Human Rights Commission in 2000. The impact of membership of the European Union, a key factor in explaining growth in regulatory agencies, has been rather less in respect of accountability structures. The main impact lies in adapting domestic financial accountability to EU requirements for scrutiny of expenditure of EU funds at national level, and the potential for scrutiny from EU institutions, including the European Commission and the European Court of Auditors. Amongst Ireland’s other international activities, membership of the OECD has been a central factor in the establishment of domestic scrutiny over rule making within the better regulation regime administered by the Department of the Taoiseach.

4. Accountability in the fragmented state

Conventional democracy has been characterised as a process of steering and accountability through political institutions (Pierre 2009: 3). As the fragmentation outlined above recasts issues concerning the exercise of political power, it follows that there are challenges for the practice of accountability. As with new modes of governance, this difficulty has been the subject of much discussion in recent years. Accountability has emerged as a watchword of the modern era, but what does it encapsulate?

An influential House of Lords report on the accountability of regulators proposed that accountability is ‘a generic term, the precise definition of which depends on the circumstances’ (2004: para. 48), but identifies and explores three elements – the duty to explain, exposure to scrutiny and the possibility of independent review (para. 9). Bovens (2007) neatly defines it as ‘a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose
questions and pass judgements, and the actor may face consequences’. In so doing he distinguishes between ‘broad’ interpretations of accountability (e.g. accountability as responsiveness), which make it an evaluative concept; and ‘narrow’ conceptions which detail the process of account giving. In general, he finds accountability is a retrospective process, but accepts that it can be preventative and is closely linked to debates about participation.

Building on work by Dubnick, Behn (2001) distinguishes between account-holders and holdees and argues that ‘when we talk about holding people accountable, we usually mean accountability for one of three things: accountability for finances, accountability for fairness, or accountability for performance’. Behn suggests that doctrines of modern public administration – that administration should be separated from government, that of the various methods and implements in the science of administration, there is one that is best, and that bureaucracy was best way to support the scientific application of the principles of administration – were central to the formulation of traditional conceptions of accountability. The weakening of these doctrines raises important questions concerning the appropriateness of accountability structures.

For Mulgan (2003), accountability is not just ‘calling’ to account, it also involves being ‘held’ to account, therefore implying some form of rectification via remedies or sanction. He identifies two justifications for the pursuit of accountability:
1) Rights of prior authority or ownership i.e. as an agent delegates power or authority, he or she has right to call to account
2) The principle that those whose rights are adversely affected by the actions of someone else have a right to hold someone to account for the manner in which they have been treated

He also recognises the emergence of multiple accountability relationships in recent years, particularly under the guise of New Public Management, and the dilemmas posed by this for contemporary governments.
As well as these definitional issues, however, as with the expansion in literature on governance (e.g. network, reflexive), the identification of different functional accountability forms have become common. Recognition that multiple accountability relationships co-exist and can therefore conflict began to gather pace in the 1980s, best exemplified by Romzek and Dubnick's (1987) seminal work on the Challenger tragedy. Since then, a growing number of scholars and works have used variations on a ‘multiple accountabilities’ framework to explain administrative failures, political inadequacies and deviations from normative conceptions of contemporary governance.

**Fragmented accountability structures in Ireland**

The dominant model of accountability in post-independence Ireland was built around ministerial responsibility to the legislature, the Comptroller and Auditor General, and the courts. However, as in other jurisdictions, there has been a recent tendency to supplement traditional forms of executive oversight with quasi-judicial and other mechanisms for ex-post accountability (Hood et al 1999). As Table 1 below details, in an Irish context, traditional accountability mechanisms, though remaining central to the accountability framework, have been supplemented by others (shaded) including new parliamentary committee systems, quasi-judicial inquiries and a range of what may be referred to as non-majoritarian institutions (Majone 1994). In Majone’s formulation, such institutions have come to fill a void that has emerged between citizens and politicians; and replaced by reliance on ‘functional’ representation to protect the public interest. Into this category are included an increasing number of regulators and independent oversight bodies such as the various Ombudsman offices.
### Old and new mechanisms of accountability

<table>
<thead>
<tr>
<th>Parliamentary</th>
<th>Accountability Mechanism</th>
<th>Who is held to account?</th>
<th>Accountable to whom?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Old</td>
<td>Questions, Debate</td>
<td>Executive (including public administration)</td>
<td>Dáil Éireann (Lower House)</td>
</tr>
<tr>
<td>New</td>
<td>Committees</td>
<td>Executive (including public administration)</td>
<td>Oireachtas (Parliament)</td>
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<tr>
<th>Judicial</th>
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<th>All</th>
<th>Government</th>
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<tr>
<td>Old</td>
<td>Courts</td>
<td>All</td>
<td>(Independent constitutional pillar of state)</td>
</tr>
<tr>
<td>New</td>
<td>Tribunals, Statutory Inquiries</td>
<td>All</td>
<td>Government</td>
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<tr>
<th>Public</th>
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<tbody>
<tr>
<td>Old</td>
<td>Comptroller and Auditor-General</td>
<td>Public Administration</td>
<td>(Independent constitutional office)</td>
</tr>
<tr>
<td>New</td>
<td>Ombudsmans Offices</td>
<td>Public Administration</td>
<td>(Independent office)</td>
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<tr>
<td>FOI</td>
<td></td>
<td>Executive (including public administration)</td>
<td>(Independent office)</td>
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| Electoral Acts, Standards in Public Office Commission | Political Parties, Politicians | Oireachtas |

*Adapted from MacCarthaigh (2005)*
A feature of Gilardi’s *bottom-up* explanation of fragmentation is that increased formalisation of norms and the related intensification in judicial scrutiny will enhance the status of judicial review as a form of accountability. Whilst judicial review is not a new feature of the Irish accountability scene, it has seen remarkable growth in usage, and thus in its relative importance within the accountability structures has increased.

While Table 1 presents an overview of the principal accountability relationships between the bureaucracy and the public (via representative institutions), data from the Mapping the State database demonstrates even greater complexity within the use of such non-majoritarian institutions. We find that accountability is diverse, expanding, and, most fundamentally, has mixed application.

Considering the proliferation of accountability mechanisms applying to the Irish central state bodies, as before we can also conceive of the forces shaping them as comprising bottom-up, horizontal and top-down. The top-down pressures are defined as those where government or legislature has been required to implement new accountability structures, for example because of Treaty obligations. Key examples include the incorporation of the European Convention on Human Rights into domestic law. Various mechanisms for oversight of EU funding, both domestic and at European level, derive from obligations associated with membership of the EU, as does the broader accountability of government and legislature for obedience to the requirements of the Treaties. Thus there is a process of Europeanization.

Horizontally, driver reforms involve elements of policy learning from the experience of other jurisdictions. Contemporary practices in benchmarking between national governments have an element of this and are exemplified by Ireland’s participation in the OECD. The establishment of the machinery of Better Regulation as a mechanism of oversight over government rule making emerged in this way. Whilst the Comptroller and Auditor General is an ancient office, the extension of the office’s remit to include value for money reports is an adaptation that has bee made in many jurisdictions. Also, the
recently established Standards in Public Office Commission seeks to provide for greater financial scrutiny of politicians, political parties and elections.

Bottom-up reforms designed to provide greater accountability are conceived as responses to policy problems, often common with other jurisdictions, but where the response is distinctive, shaped by particular institutional configurations. For example, the considerable dependence placed in Ireland on the establishment of *ad hoc* tribunals of inquiry to investigate matters of political corruption compares unfavourably with the establishment of standing anti-corruptions bodies in the Hong Kong and a number of the Australian states.

It is also possible to have a number of accountability ‘intensities’, ranging from ‘full’ to peripheral, shown in figure 3 below. While core institutions of state such as government departments are subject to full accountability, many non-departmental bodies are not subject to the same extent. Instead, they may be indirectly audited by a government body (other than the Comptroller and Auditor-General) or a private body. Similarly, there are bodies at a further remove from mid-range accountability and which, while their may be subjected to judicial review, are partially covered by the FOI and Ombudsman Acts.
In their analysis of Irish agencies, Clancy and Murphy also note the incomplete and confusing application of accountability mechanisms (such as those mentioned above) to the range of public entities. Using our database, and considering the number of state agencies which are subject to the Freedom of Information Act as of 2008, as Figure 4 identifies we similarly find that less than 2/3 of public bodies are covered.
Figures 5 and 6 illustrate the related case of the various Ombudsmans offices. Of the agencies in our database, only one-quarter of them will be covered by the stipulations of a new Ombudsman Bill due to become law in 2009, while an even smaller portion are covered by sectoral Ombudsman’s offices, such as the Ombudsman for Children.
Similarly, as Figure 7 below shows, the direct accountability of state agencies to the Comptroller and Auditor-General is incomplete. While many bodies are indirectly audited by the office, via the accounts of their parent departments, Clancy and Murphy also find the scope of the office to be incomplete.
Thus, both new and old mechanisms of government accountability have mixed application across the breadth of government. In the absence of coherent or incomplete accountability frameworks, it is conceivable that new patchwork accountability mechanisms will continue to emerge, further increase the complexity of our conceptual map of the governing process. Also, for those bodies subject to multiple accountability requirements, tradeoffs in terms of efficiency and performance will continue to present challenges.

5. Conclusion: Challenges of fragmented accountability in the fragmented state

As demonstrated above, the case of Irish government provides a fragmented picture – partly explained by broader international trends, and partly illustrating the distinctiveness of the Irish case. Beneath this system of government lies an equally fragmented accountability framework that in many cases fails to follow the contours of the government system and which thus presents problems of coherence. The supplementing of political, financial and juridical accountability structures with a myriad of new oversight relationships
has create a network of considerable density which is not easily conceptualized. We propose that Ireland is not alone in this problem of fragmentation, and bottom-up, horizontal and top-down pressures will continue to be met with a variety of institutional responses that challenge core public institutions of accountability.

Thus we need to reconceptualise accountability as it is not feasible to apply a single model of classical public sector accountability (based in political, financial and judicial oversight) to all state actors in such fragmented systems. Accordingly it is inevitable that there will be a mixed model with the kind of variable intensity which we have observed. A key point here is that some of the organizations which appear peripheral on the public accountability model may have other forms of accountability acting as compensation. For example companies have responsibilities to shareholders and directors, and in some cases to the market. Faith groups have accountability structures which are both organizational and community-based in character. This is not to say that the arrangements existing for any and all organizations are optimal, but rather to argue that the broader accountability regime for any organization should be considered in evaluating the appropriateness of current accountability arrangements. From such an analysis it might be possible to intensify the more effective or appropriate aspects of accountability and/or to inhibit those elements which are ineffective or counter-productive. Such an analysis will often require us to look outside the formal accountability arrangements to include consideration of the interdependencies of organizations within networks and the potential for non-mandated organizations such as the media and NGOs to hold others to account.

As increasingly complex frameworks emerge to explain the institutional development of the modern state, there is a tendency to overlook the essential role of established institutions which shape the political and administrative agenda. A relentless pursuit for ever greater accountability is not without cost, and more efficient ways of ensuring that agents are performing as principals desire are constantly sought. Also, issues of trust and
democratic legitimacy must also be factored into any discussion of new modes of accountable governance.
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