

## Accountability and Information in Local Government

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*Whilst information cannot be equated with accountability it is an essential ingredient and the raw material of the accountability relationship. This study explores the understanding of the link between information and accountability, as revealed by Victorian local government managers and elected councillors in a New Public Management (NPM) environment. Associations between the proposition that access to information by all stakeholders is essential for accountability and mechanisms to provide information were investigated. Participation in decision making and compulsory reporting were seen by councillors and managers to be important to accountability. A key finding is that whilst councillors and managers consider information to be an essential ingredient of accountability, this information is considered by them to be an intra-organisational matter, and not an issue of vital importance to stakeholders outside the council. Thus, the information councillors and managers use and value is appropriate for managerial accountability, not political accountability.*

**Field of Research:** Business and Management; Accounting, Auditing and Accountability

### 1. Introduction

Accountability is a complex and multifaceted concept (Sinclair, 1995) that is made operational through relationships between individuals and organisations (Ebrahim, 2003). While accountability may be difficult to define (Ebrahim, 2003; Goddard, 2005) there is a consensus that it involves a rendering of an account and therefore the provision of accurate, relevant and timely information to the appropriate stakeholders (Cameron, 2004). Underpinning the concept of accountability is the notion that one person is responsible to another, and is obliged to render an account of their decisions and actions to another party. Whilst information cannot be equated with accountability it is, according to Funnell (2003), an essential ingredient of it, though public sector reforms have resulted in public sector organisations providing a wide range of information which has not lead to better accountability. Broadbent and Laughlin (2003) similarly argue that the provision of more detailed information does not automatically lead to greater accountability. Barton (2006) likewise argues that accountability requires openness, transparency and the provision of information. This study will explore the understanding held by local government managers and elected councillors of the link between information and accountability. The paper describes how Victorian local government managers and councillors perceive and understand the role of information in ensuring accountability in a New Public Management (NPM) environment. This study has concentrated on the role of information used in managerial accountability with its emphasis on decision-making and efficiency that has become prominent under NPM (Parker and Gould, 1999).

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The literature dealing with the nature of accountability will be discussed in section 2, followed by section 3, methodology. The reporting of results, with discussion, is in section 4, whilst in section 5 conclusions are drawn.

### 2. Literature Review

The concept of accountability has numerous facets (Sinclair, 1995). Its essence, argue Cutt and Murray (2000), has always been the obligation to render an account for a responsibility that has been conferred. Glynn and Murphy (1996) argue that accountability is, broadly speaking, the process via which a person, or group, can be held to account for their conduct.

Broadbent and Laughlin (2003) argue that there are two aspects of accountability: public accountability, that involves the public as principals and is concerned with issues of democracy and trust; and managerial accountability, that is concerned with day-to-day operations of the organisation. Broadbent and Laughlin (2003) and Kluvers (2001) argue that under managerial accountability the provision of detailed information is not directed to being more accountable to the public but that rather, it is an attempt by the principals (elected representatives) to control the agents (managers) and legitimise past decisions and actions.

Funnell (2003) argues that other forms of accountability are being reduced when accountability that highlights accomplishments, progress and improved performance is encouraged. Similarly, broadening the scope of accountability to include managers inserts extra levels of accountability between the delivery of services and elected representatives. According to Funnell (2003), service delivery has been changed from a political activity to a technical issue, therefore placing greater emphasis on technical information such as accounting, budgeting and performance measurement. Further, these predominantly quantitative measures provide information about efficient performance, which is related to managerial accountability, rather than effective service delivery, which is related to public accountability (Kluvers, 2001). Broadbent and Laughlin (2003) argue that the emphasis on efficient service delivery and quantitative information changes the nature of accountability leading to greater control by the executive rather than increased scrutiny of the executive. Managerial accountability requires budgets, performance data and financial reports, and Collier (2005) questions the appropriateness of conventional accounting information for public sector accountability.

As stated above, traditionally accountability has been defined in terms of rendering an account of actions and decisions. In the public sector accountability relationships are hierarchical involving principal and agent relationships. For example elected councillors are agents for the citizens that elected them and local government managers are agents for the councillors. The principal/agent or accountor/accountee relationship is arguably easier to define in a commercial context where contractual relationships are common and understood. Also the lines of accountability are relatively easy to delineate in comparison to the public sector. However, under NPM, accountability relationships within the public sector appear to have become contractual in nature. Accountability in the public sector is further complicated by the greater number of accountability relationships, such as those between elected officials and managers, those between elected officials and citizens, and those

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between citizens and managers. Also, as Patton (1992) states, public sector organizations are not judged by the profits they make or the dividends they declare but rather on the policies that are developed and the extent to which stated objectives have been achieved. The argument by Patton (1992) equates with political accountability as discussed by Broadbent and Laughlin (2003). However, under NPM the emphasis appears to be on information required for managerial accountability (Taylor and Rosair, 2000).

The introduction of NPM into local government has created a demand for information about performance. It has changed the understanding of accountability in the public sector (Parker and Gould, 1999). On the one hand NPM, with its production values, is a threat to traditional accountability, while on the other hand it has broadened the concept of accountability to include performance. There is an emphasis on planning, budgeting and service delivery (Goddard, 2005) and a lessening of the differences between the public and private sectors (Hood, 1995). This has, according to Broadbent and Laughlin (2003), meant the redefining of accountability from political accountability to managerial accountability, and hence increased the need for appropriate information. Cameron (2004) argues that the reporting of well-documented performance information is now fundamental to public sector accountability. Therefore, the greater flow of information occurs between managers and between managers and elected representatives rather than between the public sector entity and external stakeholders.

According to Kloot and Martin (2001) local government managers working within a NPM framework are required to balance the requirements of accountability to the community and to State Governments. They also argue that accountability in a NPM framework is more centred on financial outcomes. This is consistent with the findings of Taylor and Rosair (2000). However, Kloot and Martin (2001) conclude that local governments in Australia have emphasized accountability to ratepayers and the wider public – that is, political accountability – and that local government managers are capable of meeting the demands of multiple accountabilities. However, their argument appears to contradict Parker and Gould (1999), who believe that information being provided is predominantly managerial rather than that required for political accountability. Cameron (2004) points out that key performance indicators (KPIs) are largely driven by the budgetary process and linked to the allocation of resources rather than to the attainment of objectives, therefore emphasising managerial rather than political processes. He suggests that the link to the budget explains the emphasis on efficiency rather than effectiveness: “So as things currently stand, we are seeing KPIs reported by agencies more as a compliance exercise rather than a genuine attempt to report on the effectiveness of programs” (p.62).

Kloot and Martin (2001) suggest that there are also social contracts that are important for accountability that go beyond the legalistic approach suggested by Foster (2000). The information required by the type of accountability argued for by Foster, with its emphasis on financial information and audits, appears to be simplistic and one dimensional and is in contrast to what is required for the framework of accountability as argued for by Cutt and Murray (2000), Funnell (2003), and Broadbent and Laughlin (2003). According to Fountain (1991) the electorate has the right to be informed about the actions and expenditures of the executive and legislative arms of government. Patton (1992) argues that unlike the investor’s

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access to capital markets associated with private enterprises, the public does not have the freedom to choose between alternative entities in the public sector, other than another political party via the ballot box. Thus, Patton (1992) contends that it is even more important for stakeholders to be able to make informed judgements about the performance of public sector entities against stated objectives. Therefore, performance reporting as well as traditional compliance reporting is important to the accountability relationship.

Glynn (1987) concludes that historically there has been too much reliance on ex-post financial accountability in the form of audit reports and ad-hoc investigations. Rentscheler and Potter (1996) are in agreement with Glynn (1987), stating that accountability should not be confined to just the financial. The risk is that if accountability is seen in purely financial terms then the issues of effectiveness and quality of service will be ignored as these dimensions cannot be easily quantified. The nature and quality of information provided is therefore an issue. Lovell (1996) argues along similar lines to Glynn (1987) and Rentscheler and Potter (1996), pointing out that if accountability can be thought of as being the same as an audit, then an independent audit might be viewed as a guarantee of accountability. He goes on to state that in the public sector, where the delivery of public goods is important, the limitations of the managerial accountability approach are more acute than for commercial organisations. Both Jones and Pendlebury (2004) and Steccolini (2004) point to the inadequacies of published local government annual reports in the United Kingdom and in Italy as a means of holding councillors and managers accountable to stakeholders. The ability to confine the notion of accountability to audited financial reports gives the preparers of those reports considerable power to control the flow of information and the ability to maintain that they have discharged their accountability obligations. Goddard (2005) found that, in UK local governments, financial reporting was seen as part of stewardship and was not seen as being important to the provision of services, and therefore, by implication, not important to political accountability. Thus, of itself, the provision of reports does not ensure accountability. Rather, the type and quality of information disclosed has an important bearing on the nature and extent of accountability.

Given the fundamental role played by information in accountability relationships it is important to develop an understanding of the link between the information being provided and the type of accountability being sought. It has been argued in the literature that NPM has encouraged an emphasis on managerial accountability and that this has defined the information needs of the accountability relationship in the public sector. The literature also suggests that under NPM the scope of information required is broader than just financial, and should include information about performance and resource allocation. However, it has also been argued that accountability is predominantly within public sector organisations and that there is little accountability between public sector entities and the broader community (Parker and Gould, 1999). As already noted, Broadbent and Laughlin (2003) have argued that the information being provided by the public sector has redefined accountability from political accountability to managerial accountability. Further, as Kloot and Martin (2001) note, much of the accountability literature is normative and very little empirical research to examine managers' perceptions of accountability has been undertaken. Little is known about councillors' understanding of accountability.

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The literature clearly points to the pivotal role played by information in accountability relationships. However, in view of the fact that the type of information provided is critical to the quality of the accountability relationship, the following research question arises: What is the understanding of local government councillors and managers of the relationship between information and accountability?

### 3. Methodology

Data was collected by survey instrument, which was developed on the basis of the issues raised in the literature. The questionnaire was submitted to a number of academics, the Victorian Local Government Association (VLGA) and the Municipal Association of Victoria (MAV) for comments about the appropriateness of the statements and the format of the instrument. Minor adjustments were made as a result of this consultation.

Victorian local government was selected as the environment in which to conduct the research. There has been significant development of NPM in Victorian local government, much of the change imposed by the previous State government and continued by the current State Government (Kloot and Martin, 2001). Kloot and Martin note that the previous Victorian state government introduced compulsory competitive tendering, signalling a strong emphasis on performance measurement and efficiency. Accrual accounting was also introduced and financial reporting was placed on a business footing with the introduction of the Australian Accounting Standard 27 (AAS 27). AAS 27 mandated the use of accrual accounting and outlined financial reporting for Australian local government.

Each of Victoria's 78 municipalities was sent envelopes containing survey instruments, covering letter and pre-paid return envelopes. 330 useable survey instruments were returned, representing a response rate of approximately 21 per cent. Cross-tabulations were performed on the survey data to examine the association between the statement, *access to information by all stakeholders is essential for accountability*, and statements dealing with participation, compulsory reporting, professional codes of conduct, consultation, the budget, and the understanding of data. Stakeholders were understood to include councillors, managers, ratepayers, contractors and the State government. The *p*-value associated with the chi-squared statistic was found for each cross tabulation and all were statistically significant.

For ease of presentation of results, response "strongly agree" was collapsed into "agree" and "strongly disagree" was collapsed into "disagree". In the tables following these are denoted using 1 for *agree*, 2 for *no opinion* and 3 for *disagree*.

4. Findings/discussion

**Table 1 Survey statement *access to information by all stakeholders is essential for accountability***

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	272	82.4	82.7	82.7
	2.00	21	6.4	6.4	89.1
	3.00	36	10.9	10.9	100.0
	Total	329	99.7	100.0	
Missing	System	1	.3		
Total		330	100.0		

This result clearly demonstrates that managers and councillors in Victorian municipalities regard information as important for accountability. 83 per cent of respondents agreed with the statement. The language of the statement is unambiguous: the statement refers to *all* stakeholders and to information being *essential* to accountability.

**Table 2 Participation and Access to Information**

	Access to information by all s'holders is essential for accountability			
Greater degree of particip'n in decision making will improve accountability	Agree	Undecided	Disagree	Total
Agree	221	15	19	255
Undecided	11	2	2	15
Disagree	35	3	15	53
Total	267	20	36	323

$p = .000$

The results reported in Table 2 show respondents agreed that both access to information and participation are important to improved accountability. The association between the statements, *access to information by all stakeholders is essential for accountability* and *a greater degree of participation in decision-making will improve accountability* is highly significant ( $p = .000$ ). Participation can only occur if everyone has access to information and participation in decision-making will, in turn, generate information.

**Table 3 Access to Information and Compulsory Reporting**

	Access to information by all s'holders is essential for accountability			
Compulsory reporting to stakeholders will enhance accountability	Agree	Undecided	Disagree	Total
Agree	208	11	20	239
Undecided	18	4	2	24
Disagree	43	6	14	63
Total	269	21	36	326

$p = .002$

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The importance of information to accountability is underscored by the results reported in Table 3. Respondents were of the opinion that *access to information* is of such significance that it warrants *enforcement through compulsory reporting* to enhance accountability. This finding suggests that respondents viewed compulsory reporting as one way of ensuring the provision of information to interested parties. Compulsory reporting, however, does not guarantee the quality or the appropriateness of the information provided. Nor does it guarantee that the information reported reaches the community (Parker and Gould, 1999) or that the information is meaningful to the broader community and goes beyond audited numbers (Bowerman and Humphrey, 2001; Jones and Pendlebury, 2004; Steccolini, 2004).

**Table 4      Access to Information and Codes of Conduct**

	Access to information by all s'holders is essential for accountability			
Professional codes of conduct enhance accountability	Agree	Undecided	Disagree	Total
Agree	231	14	26	271
Undecided	12	4	4	20
Disagree	29	3	6	38
Total	272	21	36	329

$p = .027$

Similarly, professional codes were seen as a means of ensuring disclosure of information. One of the functions of professional codes of conduct is to provide guidelines as to how information is to be used and what information is to be disclosed, thereby facilitating access to information. A clear majority of respondents agreed with both statements, *access to information by all stakeholders is essential for accountability* and *professional codes of conduct enhance accountability*. This result points to the importance of both concepts to respondents' notions of accountability. However, professional codes only apply to members of the professions working in local government, and outline the member's accountability to the professional body and not necessarily to the broader community.

**Table 5      Access to Information and Consultation**

	Access to information by all s'holders is essential for accountability			
Accountability would be enhanced if councillors consulted with ratepayers about budgetary decisions	Agree	Undecided	Disagree	Total
Agree	148	8	8	164
Undecided	38	8	2	48
Disagree	79	5	25	109
Total	265	21	35	321

$p = .000$

There is a significant association ( $p = .000$ ) between the statements, *accountability would be enhanced if councillors consulted with ratepayers about budgetary decisions* and *access to information is by all stakeholders is essential for accountability*. The results reported in Table 5 support the results of Table 2. The importance of access to information is reinforced by the belief that consultation will

enhance accountability. Consultation entails exchanging information. The results in Table 5 show that respondents acknowledged that the accountability relationship with ratepayers would be improved if there was an exchange of information about a specific activity – budgeting. This is in keeping with the sharing of information in the framework for accountability proposed by Cutt and Murray (2000). There is, however, a large group of respondents – 44 per cent – who, while agreeing with the importance of access to information, were undecided about or disagreed with the statement that accountability would be enhanced if councillors consulted ratepayers on the budget. It should also be noted that the information councillors and managers are prepared to share with ratepayers is predominantly managerial (Broadbent and Laughlin, 2003).

**Table 6 Access to Information and Budgetary Information**

	Access to information by all s'holders is essential for accountability			
Councillors receive a b'get summary & base their b'getary decisions on that	Agree	Undecided	Disagree	Total
Agree	77	9	3	96
Undecided	16	5	1	22
Disagree	171	7	24	202
Total	264	21	35	320

$p = .006$

Responses reported in Table 6 show that strong agreement with the statement, *access to information by all stakeholders is essential for accountability* is associated with disagreement with the statement, *councillors only receive a budget summary and base their budgetary decisions on that*. Respondents strongly disagreed with the statement that councillors rely on budget summaries only, implying that councillors understand performance information presented to them. Thus, the idea that information is important for accountability is reinforced by the belief that councillors base their budgetary decisions on more than just a budgetary summary. This result also suggests that information must be complete to be relevant to the accountability relationship. The significant association between the two statements ( $p = .006$ ) underscores the essential role of managerial/performance information in accountability under the NPM (Goddard, 2005; Parker and Gould, 1999).

**Table 7 Access to Information and Understanding Data**

	Access to information by all s'holders is essential for accountability			
Councillors do not understand the performance data presented to them by management	Agree	Undecided	Disagree	Total
Agree	91	10	19	120
Undecided	37	6	1	44
Disagree	144	5	16	165
Total	272	21	36	329

$p = .007$

The results in Table 7 point to a perception held by managers and councillors that *information is essential for accountability* and that *information must be understandable*. Whilst Table 6 above reports an association between *information is*



*essential for accountability and information is complete*, Table 7 relates access to information with information being *understandable*. This issue was raised by Bowerman and Humphrey (2001). A significant minority agreed with the statement that councillors did not understand performance data, while 13 per cent were undecided. Again, the managerial nature of the information should be noted.

### 5. Conclusion

The results presented in this paper demonstrate that managers and councillors in Victorian municipalities regard information as important for accountability. 83 per cent of respondents agreed with the statement that access to information by all stakeholders is essential for accountability. The language of the statement is unambiguous: the statement refers to *all* stakeholders and to information being *essential* to accountability.

Participation in decision-making and compulsory reporting were seen by councillors and managers to be important to the provision of information and therefore to accountability. However, the agreement with the statement that compulsory reporting will enhance accountability could be interpreted as an acceptance of the notion that accountability has been discharged with the publication of reports. Jones and Pendlebury (2004) and Steccolini (2004) are of this persuasion. Further, the survey statement regarding participation did not specify which stakeholders should be involved. Nor did it specify the type of information that stakeholders should have access to. The stakeholders likely to be perceived by respondents are those internal to the organisation and to other public sector organisations, not stakeholders outside the council (Taylor and Rosair, 2000; Parker and Gould, 1999). This impression is reinforced by the fact that just over half (51 per cent) of respondents agreed that accountability would be strengthened if councillors consulted with ratepayers on budgetary decisions, although there is little evidence that this consultation does take place. Further, councillors and managers disagreed that councillors do not understand performance data; but this finding simply reinforces our contention that accountability is seen by these two parties as being an intra-organisational matter. It may also be that councillors are being defensive about their lack of understanding of performance information.

The results reported in this paper show that councillors and managers understand the fundamental importance of information to accountability. However, according to Funnell (2003) and Broadbent and Laughlin (2003), the mere provision of information does not guarantee political accountability nor does it give citizens control over the executive. Nor is accountability discharged by the production of audited financial reports (Lovell, 1996; Jones and Pendlebury, 2004; Steccolini, 2004; Collier, 2005). However, respondents strongly agreed that compulsory reporting to stakeholders will enhance accountability.

The role of information in accountability is complex and requires further research, particularly with regard to the role of information in the provision of political and policy accountability. The information requirements of local government stakeholders under managerial accountability, which notion of accountability Victorian local government managers and councillors seem to accept, need further investigation using a qualitative research method. Managerial accountability is not aimed at being more

accountable to the public, and hence, in the interests of public accountability – effective service delivery in particular – the need for further research into the appropriateness of conventional accounting information.

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**APPENDIX: SURVEY STATEMENTS**

Please indicate your opinion by circling the appropriate number from 1 to 7, where: 1 indicates very strongly agree, 2 strongly agree, 3 agree, 4 no opinion, 5 disagree, 6 strongly disagree, and 7 indicates very strongly disagree.

1. Access to information by all stakeholders is essential for accountability.  
1      2      3      4      5      6      7
2. A greater degree of participation in decision-making will improve accountability.  
1      2      3      4      5      6      7
3. Compulsory reporting to stakeholders will enhance accountability.  
1      2      3      4      5      6      7
4. Professional codes of conduct enhance accountability.  
1      2      3      4      5      6      7
5. Accountability would be enhanced if councillors consulted with ratepayers about budgetary decisions.  
1      2      3      4      5      6      7
6. Councillors only receive a budget summary and base their budgetary decisions on that.  
1      2      3      4      5      6      7
7. Councillors do not understand the performance data presented to them by management.  
1      2      3      4      5      6      7