

Accounting for what and to whom?

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Hansen, Magnus Paulsen; Triantafillou, Peter; Bellò, Benedetta; Boon, Jan; van Doninck, Dries; Downe, James; Hopkins, Cate; Klijn, Erik Hans; Sarapuu, Külli; Stevens, Vidar; Verhoest, Koen

Published in:
Social Policy and Administration

DOI:
[10.1111/spol.12846](https://doi.org/10.1111/spol.12846)

Publication date:
2022

Document Version
Publisher's PDF, also known as Version of record

Citation for published version (APA):
Hansen, M. P., Triantafillou, P., Bellò, B., Boon, J., van Doninck, D., Downe, J., Hopkins, C., Klijn, E. H., Sarapuu, K., Stevens, V., & Verhoest, K. (2022). Accounting for what and to whom? Accountability tensions in collaborations addressing long-term unemployment. *Social Policy and Administration*, 56(7), 1156-1171. <https://doi.org/10.1111/spol.12846>

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Accounting for what and to whom? Accountability tensions in collaborations addressing long-term unemployment

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Funding information

TROPICO - Transforming into Open, Innovative and Collaborative Governments (Horizon 2020), Grant/Award Number: 726840

Abstract

Across Europe, public employment services are experimenting with more holistic and cross-sector collaborations to tackle the wicked problem of long-term unemployment. These collaborations operate in a context characterised by tensions produced by multiple demands for accountability. Based on case studies of the accountability relations and challenges in five such collaborations in the Netherlands, Belgium (Flanders), Estonia, Scotland and Denmark, we found that: rigorous use of quantifiable measurement regimes made it difficult to attribute salience to important aspects of the progress made by the unemployed citizen; standardised accounts come with the risk of reductionist understandings of the citizen's social circumstances and resources; superficial participation by local politicians resulted in rather weak political accountability and a marked ambiguity of the role of the client as both accountee and accountholder.

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1 | INTRODUCTION

A small but growing number of studies concern themselves with how Public Employment Services (PES) across Europe are experimenting with more holistic, cross-disciplinary and cross-sector collaborations to tackle the wicked problem of long-term unemployment (Andersen et al., 2017; Considine et al., 2015; Fuertes et al., 2014; Lindsay & Dutton, 2012). These network-based governance arrangements place emphasis on individual needs as well as the empowerment of the citizen as a promising alternative to both New Public Management (NPM)-style, performance-oriented instruments as well as standardised, work-first-oriented activation (Borghi, 2011; Bronstein, 2003; Larsen & Caswell, 2020). However, whilst collaborative governance seems a promising approach, it also poses accountability challenges.

Many scholars have highlighted the presence of multiple types of accountability in collaborative governance, including legal, political, managerial, social and professional accountability (Klijn & Koppenjan, 2014). This multitude of different types of accountability may lead to “fuzzy” accountability (Millar, 2013, p. 257) and a ‘many hands’ problem (Bache et al., 2015; Cengiz, 2012; Esmark, 2007; Papadopoulos, 2003, 2007), resulting in an unclear division of labour and attribution of responsibility (Pellinen et al., 2018, p. 627) and tensions between competing values of efficiency, equity, and democratic accountability (Lindquist & Huse, 2017; Page et al., 2015). Some warn against the risks of the fuzzy and often opaque accountabilities of collaborative governance networks and point to potentially illegitimate policy processes and outcomes (Bache et al., 2015). For example, the interests of strong participants may be unfairly accommodated at the expense of the interests of weaker actors. More positively, others have argued that under conditions of a permissible principal, multiple accountability requirements may result in account-giving that is favourable to the working and legitimacy of collaborative governance (Schillemans & Bovens, 2011). In sum, there is no agreement on whether the multiple accountabilities found in collaborations are problematic or positive, nor on how any challenges emanating from this multiplicity may be handled.

This article aims to better understand the challenges to collaboration created by the simultaneous pursuit of multiple types of accountability by asking: What kinds of accountability are involved in collaborations to address complex social policy problems? What challenges result from the (multiple) accountabilities at play? And how do the actors in this collaboration try to handle these challenges? Following the existing literature, we assume the pursuit of multiple accountabilities to be likely to produce multiple challenges. Improved understanding of these challenges may ultimately help policymakers, public managers, and professionals to respond.

To obtain in-depth understanding of the localised political, legal, managerial, professional, and social concerns and forces producing these challenges, we examine collaboration around the design and provision of services for the long-term unemployed. Collaboration or network governance is found quite extensively in employment policy (Ansell & Torfing, 2015). This complex social problem is well suited to studying complex accountability relations, as any solution to that problem requires the collaboration of a wide range of different actors. Long-term unemployed people face multiple barriers to enter the labour market, such as illness, language barriers and limited social resources, and different forms of expertise and support are necessary to overcome these barriers. However, collaboration in this area is often shaped by strict legal requirements and rather crude performance targets focused on tinging the unemployed into paid work as quickly as possible (Triantafillou, 2011).

Through in-depth case studies in five national contexts (the Netherlands, Belgium (Flanders), Estonia, Scotland, and Denmark), we analyse the complex accountability relationships and the tensions between them. The case studies are based on interviews with key involved actors (around 10 for each case) and documentary analysis of the accounts provided and received by the participants in the collaboration together with key actors outside the collaboration, notably local politicians and affected citizens (the unemployed).

Our analysis identifies important accountability challenges, all of which, directly or indirectly, concern managerial accountability. More precisely, we found that: rigorous the use of quantifiable measurement regimes made it difficult to attribute salience to important aspects of the progress made by the unemployed citizen; standardised accounts come with the risk of reductionist understandings of the individual citizen's social circumstances and resources;

superficial participation by local politicians resulted in rather limited political accountability together with a marked ambiguity in the role of the client as both accountee and accountholder. The findings show how an accountability relationship established to ensure the performance of actors can end up being counter-productive by demanding accounts (and actions), which turns the attention of actors towards the measured performance rather than jointly agreed outcomes.

The remainder of the article is structured as follows: Following a brief account of the key academic insights into the challenges produced by the multiple accountabilities found in collaborative governance, we explain the multiple case study method adopted. We then proceed to present the results of our study and discuss them in the light of the existing literature. We conclude by summing up the main findings and pointing to the need of further research.

1.1 | Accountability challenges in collaborative governance

Accountability is almost always understood as a relationship between two parties in which the one is obliged to provide accounts for their actions to the other (Bovens et al., 2014, p. 6). Behn (2001), for example, sees accountability as a relationship between two clearly separated parties: an accountee and an accountability holder. Whilst the former is entrusted with the making of actions and decisions, the latter holds the decision-maker to account (Behn, 2001; Esmark, 2007).

To this understanding, many, but not all, add the issue of responsibility and potential sanctions; that is, the collaborative network required to provide that an account is responsible not only for account-giving, but also for the state of the situation accounted for. This is implied, for example, by Mark Bovens' famous definition of accountability 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 judgement, and the actor may face consequences" (i.e., sanctions; Bovens, 2007).

As a relational concept, the categorization of accountability should logically reflect the different relationships between the actor providing account and the forum receiving it. Most of the existing typologies seem to reflect a combination of this relationship and the overall purpose of the accountability relationship. Following Hansen et al. (2022), there are mainly six accountability types at play in collaborative governance: legal, political, managerial, social, professional and peer accountability. *Political* accountability entails account-giving by a collaborative network to elected politicians regarding who and what to include, debates, decisions, and use of resources (Bovens, 2007). *Legal* accountability stipulates the legal requirements for what and to whom accounts of legality should be provided by the collaborative network (Romzek & Dubnick, 1987, pp. 228 and 229). *Managerial* accountability includes the administration's reporting on decisions, use of resources, and performance of initiatives and service delivery to top level managers and, ultimately, politicians (Romzek & Dubnick, 1987). *Social* accountability refers to accounts from collaborative networks to stakeholders regarding decisions, the use of resources, and performance (Bovens et al., 2014). *Professional* accountability is about ensuring and reporting on the adherence to prevailing professional standards and guidelines (Bovens, 2007; Byrkjeflot et al., 2014). Finally, *peer* accountability refers to the (often informal) reputational dynamics within the collaborations in which peer pressure and the fear of naming and shaming are important (Papadopoulos, 2010).

Accountability in collaboration entails both multiple *formats* or types of accounts and multiple *actors* – inside and outside the collaboration – involved in the provision and reception of accounts. This double multiplicity is likely to produce various challenges. The multitude of account-giving formats risks producing fuzzy accountability (Millar, 2013, p. 257). As the number of actors increases and as some of these actors may simultaneously be both accountability holders and accountees (Esmark, 2007), one specific actor may have the role as both 'principal' and 'agent' in a given collaboration (Agranoff & McGuire, 2003). Bureaucratic actors, for instance, end up assuming the position as principals, replacing the role of politicians (Skelcher, 2010; Grossi & Pianezzi, 2018), or excluding elected local councils, which produces responsiveness problems (Plüss, 2015, p. 264).

The absence of clearly defined (hierarchical) lines of command underpinning legal and political accountability of collaborative governance is problematic. It may result in a “complex undergrowth” of accountability mechanisms (Bache et al., 2015, p. 79) without a coherent and comprehensive accountability system (Papadopoulos, 2010). Some speak critically of a “multiple accountabilities disorder” (Bache et al., 2015; Lindquist & Huse, 2017) and ‘tangled accountability relationships’ (Christensen & Lægveid, 2015) where actors are confronted with demands of both horizontal and vertical accountability (Edelenbos & Van Meerkerk, 2012; Millar, 2013) that may in turn cause tensions between performance accountability and political and social accountability (Page et al., 2015) and between competing values of efficiency, equity, and democratic accountability (Lindquist & Huse, 2017), or lead to accountability overload (Lewis & Triantafillou, 2012). Attempt to develop a ‘dialogue-based reconciliation between accountabilities is complicated by an unclear division of different accountabilities and the stability of old hierarchical practices’ embedded in the existing organisational divisions and jurisdictions (Pellinen et al., 2018).

The bulk of scholarship then tends to focus on the problems and challenges resulting from this multiplicity. This article seeks to improve our understanding of *how* the challenges to collaboration created by the simultaneous pursuit of multiple types of accountability unfold. We conduct explorative in-depth case studies to examine the different kinds of accountability involved in the collaboration around a complex social policy problem, which challenges result from the (multiple) accountabilities at play, and how the actors in the collaboration try to handle these challenges.

2 | METHODS

The study is based on five in-depth case studies conducted between 2019 and 2020. The rationale for this design was to gain in-depth knowledge of the localised dynamics and forces – of a political, legal, managerial, professional, and social nature – that revolve around multiple accountability at play in collaborative governance (Harrison et al., 2017; Yin, 2009). Our study is predominantly explorative, although it is informed by the accountability challenges identified in the collaborative governance literature. More precisely, the first research question – What kinds of accountability are involved in collaborations to address complex social policy problems? – is primarily answered deductively by applying the typologies of the existing literature on our empirical findings. The other two research questions are mainly answered inductively, the results of our comparative case study. We provide ongoing reflections on the links between our empirical findings and the existing literature to try to make further sense of our results.

All five cases were selected because they involve extensive collaboration around the provision of long-term unemployment services. The cases cover a wide variety of welfare models (Scandinavian, Anglophone, Continental and post-Soviet). In the area of employment policy, all five countries have adopted the activation approach, whereby (passive) compensation is conditional on more or less strict requirements of active job-seeking (Berkel et al., 2011; Knotz, 2018). Due to the ongoing reforms of employment policies and, as a result, their hybrid and composite nature it is difficult to place the five countries in distinct regimes (Aurich, 2011; Hansen, 2019). However, comparative studies indicate the United Kingdom and Estonia is leaning towards a stricter work first approach, Belgium towards less strict empowering approach, and Denmark and the Netherlands placed somewhere in the middle with a mix of both approaches (Immervoll & Knotz, 2018; Natili, 2020).

Perhaps more importantly, the cases also cover different public management styles. Whilst all countries have well-established classical hierarchical bureaucracies; they have been exposed rather differently to NPM reforms. In general terms, NPM reforms have gone furthest in the United Kingdom and Estonia (Pollitt & Bouckaert, 2017, pp. 334–339; Tönnison & Randmaa-Liiv (2008), somewhat less in Denmark and the Netherlands (Greve, 2006; Pollitt & Bouckaert, 2017, pp. 310–311), and least in Belgium – even if Flanders have gone further than the rest of Belgium (Pollitt & Bouckaert, 2017, p. 249–250). We aimed at selecting similar cases of collaboration to make

TABLE 1 The case studies on collaborative long-term unemployment service

Aim	Duration	Type of collaboration	Key actors
<p>Helmond and OZO verbindzorg, NL</p> <p>Help long-term unemployed citizens to find paid work based on their skills and on a permanent contract and for a chosen duration</p>	2018–2020	Lead-organisation governed. Public, project-based	Helmond municipality and OZO verbindzorg (a private, non-profit ICT organisation)
<p>Temporary work experience (TWE), Courtrai, BE</p> <p>Reduce long-term unemployed citizens' distance to the regular labour market by enabling them to gain work experience and competencies</p>	2017–	Lead-organisation governed. Public, mandatory	Flemish Public Employment Service (lead partner), local public welfare centre, and private workplaces
<p>Work practices, EST</p> <p>Enabling long-term unemployed citizens to act in a group, keep them motivated, and assist them in finding out more about themselves and their labour market opportunities</p>	2006–with reform in 2019	Public–private contractual, procurement	The Estonian Unemployment Insurance Fund, private non-profit and for-profit providers
<p>Fair Start, Scotland, the United Kingdom</p> <p>Remove barriers that might stop people from working; Develop a support programme built around people</p>	2017–	Lead-organisation governed. Public, voluntary contractual	Falkirk Council (lead partner), Clackmannanshire Council and Stirling Council, the National Health Service (NHS), and Skills Development Scotland
<p>Cohesive Citizen Plans, Furesø, DK</p> <p>Strengthen collaboration between administrations involved in services targeting citizens with complex problems and between the municipality and the citizen</p>	2017–2020	Lead-organisation governed. Public, project-based	Various departments in Furesø Municipality

comparison easier, but this proved difficult as the countries have different traditions regarding unemployment services. These traditions may impinge on the kind of choices adopted when collaborating around long-term unemployment services. For instance, in the Netherlands, the collaboration between the employment service provided is facilitated by an ICT (Information and Communications Technology) solution delivered by a private non-profit company. In Estonia and Scotland, the services are outsourced to private actors through contracts stipulating performance targets. In Denmark and Belgium, the services are mainly delivered by public authorities. Table 1 provides an overview of the five case studies.

Table 1 shows how all five cases aim broadly at assisting long-term unemployed persons, who for a variety of reasons (often health-related) have been away from the labour market and face major challenges in finding suitable employment. All five collaborations were inaugurated relatively recently, at least in their current formats. Two of the cases (DK and NL) were temporary pilot projects, the other three are permanent collaborations. All five collaborations were led by one organisation, usually by a municipality (NL, BE, SCOT) or an intra-municipal agency (DK), but in one case by a state labour-market organisation (EST). Accordingly, the key actors were from the public sector, although private providers played a crucial role in Belgium, Estonia, and Scotland. Moreover, private workplaces were engaged as potential sites of employment in all the collaborations. The online appendix provides more detailed descriptions of the cases.¹ The variety in context and form of cases and accompanying multiplicity of variables makes it difficult to pinpoint causal relations between collaborative procedures and outcomes. Instead, the strength of the study in terms of validity lies in its ability to identify accountability dynamics and challenges related to collaboration that are present in diverse cases.

We conducted a total of 46 individual interviews of roughly 1 h duration across the five countries (7–12 in each). The interviewees were all key actors in collaborative employment services and included public officials (at least one manager and two frontline workers) and local politicians who were either part of the network or had the role of external account-receiver. In some cases, one or two persons from engaged private (profit or non-profit) organisations were interviewed. We used a semi-structured interview guide focusing on identifying the collaborative network actors and relations, and the patterns of account-giving and account-reception the interviewee experienced (within and outside the network). Most importantly, the interviewees were all asked to identify what they saw to be the key advantages and challenges linked to the collaboration in general, and its production, submission, reception of, and reaction to accounts. As account-giving and -reception are technical terms, we also used other terms (e.g. reporting, documenting, and assessing the collaboration) to ensure that we did not miss important accountability practices. The interviews were recorded, transcribed, and analysed according to the six accountability types outlined in Table 2 (legal, political, managerial, social, professional and peer) paying attention to if and how they were enacted by the actors. We analysed the interviews by systematically identifying the accountability relations by plotting them into a map of all involved actors in each case. We then determined the type of account-giving: was the account to elected politicians (*political*) or stakeholders (*social*) or ensure democratic legitimacy, or it was related to rights and legal compliance (*legal*), performance and finance (*managerial*), professional standards and norms (*professional*) or to maintaining reputation (*peer*)?

For each case, we supplemented the analysis of account-giving practices with analysis of 5–10 documents. We focused on documents issued by the local/regional unemployment authority itself and, if relevant, by other public authorities. In cases, where private stakeholders played a major role in the collaboration, documents from these organisations were also collected. In one case study (Scotland), we used the Freedom of Information Act (2000) to request a document outlining the contractual arrangements among the service providers. This documentary analysis allowed us to describe and analyse the formal collaboration and accountability mechanisms (including ICT systems) used by the selected public authority in its attempt to deliver services. In particular, the documents were useful in identifying legal and managerial accountability. We did not identify any significant peer accountability. This may be because it played a minor role, but the reason may also be methodological, since observation studies or shadowing would be better to capture such informal processes of account-giving.

TABLE 2 Accountability types in the cases

	Political	Legal	Managerial	Social	Professional
Helmond/OZO NL	Alderman with implementation responsibility accountable to city council	Compliance with privacy rules (GDPR)	Performance requirements in 3-year contract with IT company	IT company engages users through caseworkers. Client subscribes to personal support voluntarily	Buddy system between professionals
TWE Flanders/BE	Local college approves collaboration with agreement with private workplaces	Administrative check of formal registrations. In case of misconduct, the client can defend their actions in front of special committee	Quarterly report at the college of mayor and aldermen about the number of people enrolled. Private workplace reports to PES about personal progress	Team leader in welfare centre negotiates a collaboration agreement with private workplaces. Client consulted but obliged to participate. Limited formal sanctions	PES oversees that the professional standards are met by the local public welfare centre
Work practices EST	Limited engagement of politicians. Limited collaboration with local governments	Administrative check of formal rules. Possibility of the client to submit complaint on the breach of GDPR	County service consultant as performance accountant. Tripartite meetings between service consultant, group facilitators and provider	Client collaborates in writing progress report and gives feedback on the service. Limited formal sanctions on the collaboration	Evaluation of group facilitators by colleagues in the qualifications committee. Caseworkers discussing cases with colleagues
Fair Start Scotland/UK	Limited (local) political accountability: Ensuring councils were on-board	Limited options for arbitration beyond contacting the Citizen's Advice Bureau	Scottish Government and local politicians are performance accountholders	Operational meetings with stakeholders. Client can sanction through exit (limited arbitration or advocacy)	Codes of conduct for health professionals involved
CCP DK	At the national level, experiment is approved and evaluated. Locally, council approves accounts	Mix of legal texts raises issues of legal accountability if citizen wishes to file a complaint	Job centre director and steering committee as performance accountant of CCP	Coordination meetings with all involved caseworkers and professionals. Client's ability to sanction plan supported by citizen consultant	Feedback from colleagues in team. Strong professional code of conduct around 'holistic' effort

Accountability types were extracted deductively from the theory and literature presented above, whereas the challenges/advantages were extracted inductively from the interviews. These challenges/advantages were then interpreted in relation to which accountability type they represented based on the definitions presented above. To gain an understanding of and to analyse the cases, references within the documents and interviews to the accountability types were also extracted, even though challenges/advantages were not mentioned.

3 | ANALYSIS

This section provides an analytical description of the accountability types identified in the five cases and accounts for and discusses the accountability challenges found in the cases.

3.1 | Accountability types

Our case studies revealed that at least five types of accountability were at play in the collaborative actions around the design and delivery of long-term unemployment services (see Table 2).

Table 2 shows how five forms of accountability played an important role in most of the five case studies, albeit with substantial variation.

All five cases displayed some form of political accountability. This is hardly surprising given that they all operate within a formal political-administrative hierarchy. However, the politicians tended to engage very superficially, if at all. Whilst many local politicians had been quite active in supporting the establishment of the collaborations and regularly approved their continued funding, the politicians kept their distance from the collaborations. Moreover, whilst the public managers and occasionally caseworkers provided regular qualitative and quantitative accounts to the politicians, feedback from politicians to the collaboration remained ad hoc and superficial.

Legal accountability was ensured on the one hand by administrative checks of formal registrations and allowing the client to defend their actions in front of a special committee. Legal accountability played an important role in two areas: ensuring compliance with the rules and regulations of each of the participating service organisations, and in ensuring citizen privacy, notably adhering to general data protection regulation (GDPR) rules. Both of these legal concerns proved challenging. In the Scottish case, for example, legal accountability presented a significant barrier, as ICT systems were only accessible by council employees involved in the specific programme, and not to NHS employees or third-sector organisations, as this would be considered a breach of data governance. Similar problems were encountered in both the Dutch and Danish cases and to a lesser degree in the Belgian and Estonian cases.

Managerial accountability played a crucial role in four of the five cases. In most cases, the quest for producing managerial accounts was clearly indebted to previous and ongoing, NPM-inspired performance measurement and management systems where specific actors – as opposed to a collective of collaborative actors – are held to account for their results. This was particularly clear in the Estonian and Scottish cases, where the actual job placement service was outsourced to private providers by contract. The outsourcing strategy chosen in these two cases may have to do with the relatively strong institutionalisation of NPM reforms in Britain and Estonia, as noted above. This effectively structured the service delivered and, in the Estonian case, together with the expectation of clear outcomes for every client, restricted the circle of clients suitable to the service and left out clients with enduring social problems. The requirement for managerial accountability also had strong implications in the Dutch and Danish cases. In the Danish case, for example, the demands for measurable employment effects from the political level and difficulties measuring health effects reduced the target group to only those deemed employable. The pursuit of the target to increase internship numbers resulted in the short-term interest of putting clients in internships as quickly as possible. Only the Flemish case seemed to offer an exception to this pattern; here, the county service consultant is the performance accountholder but rarely uses sanctions. Rather, the lack of sanction to ensure managerial accountability was

enabling open discussion and mutual trust. The loose and informal accountability relations thus supported the collaboration because they created trust between those collaborating. The Flemish exception to the otherwise relatively rigorous enforcement of managerial accountability found in the other cases may have to do with NPM idea and reforms in general have had less impact there than in the other four countries (see the Method section).

In all five cases, social accountability, which we defined as the accounts given by the actors in collaborative networks to key, informal stakeholders, was often limited to the direct users (i.e. the long-term unemployed person). This is noteworthy, as it breaks with long traditions in the most countries of paying scant attention to the interests and resources of the person for whom the service is delivered. All five collaborations tried to design a mode of service delivery that enhances the engagement of the unemployed citizen. This included providing accounts by the caseworkers to the unemployed person and, in some cases, also to the workplace trying to assist the citizen. In all five cases, the individualised action plan, progress reports, and the oral dialogue around the documents constituted the key means of account-giving. However, interviews with the caseworkers also revealed that the unemployed citizen was almost exclusively regarded as an accountee; that is, as a person to be held to account for their actions, rather than an accountholder, who could hold the caseworkers or collaboration to account for their services. Even in the Dutch and Danish cases, where policy design is part of the collaboration, the client voice is only indirectly represented in terms of providing feedback *through* their caseworkers.

Finally, we found that professional account-giving was at stake in all five cases, but often in a very informal fashion without any possible sanctions. Still, professional guidelines played an important role for shaping the collaborative practices in some of the cases. In all cases, the lead agency caseworkers were mainly concerned with professional standards rather than (measurable) performance. Such standards were important both for agreeing the design of the collaboration and for assessing its on-going progress and possible problems. However, the Scottish and Danish cases also show that these professional norms and guidelines were anything but well consolidated. In both cases, the sudden turnover of large parts of the professional staff initiating the collaboration led to disturbances in the collaborative process and, in the Danish case, dwindling support from management. The fragility of the professional norms and their implications for accountability relations in the British and Danish cases has, in our view, less to do with systemic public management differences, but rather reflects case specific events during the study period, namely unexpected staff turnover.

3.1.1 | Accountability challenges

Our case studies helped us to identify four key challenges produced by the simultaneous pursuit of distinct accountability types. These challenges had to do with: quantifiable performance indicators, standardised account-giving, the role of local politicians, and the ambiguous role of the client.

First, with the exception of the Flemish/Belgian case, *quantitative performance indicators* play an important role in the managerial accountability of the service delivery in the cases under study. The intended effect of these indicators is to steer actors towards the set goals. On the positive side, such shared goals align actors' interests and provide some freedom in decision-making as long as targets are met. For instance, this seems to be the case in the Danish CCP, where the shared goal of employment has focused the collaboration. However, we also see at least two unintended effects of these quantifiable performance indicators. First, when aiming to boost scores on performance indicators, crucial non-measured quality effects may be neglected (Salais, 2021, p. 398). In line with previous studies pointing to the myopic and tunnel vision consequences of quantitative performance measurement (Smith, 1995; Radnor, 2008), we found in both the Danish and Estonian cases that a strong demand for measurable results ended up excluding relevant target groups from the services. In the Danish case, demands for measurable employment effects from the political level and difficulties measuring health effects reduced the target group to only those who were seen as employable. In addition, a performance target of increasing the number of internships resulted in a short-term strategy of putting clients as quickly as possible

into such internships rather than the more time-consuming process of finding a personalised match, which had previously characterised the effort. In the Estonian case, an expectation of measurable results and the concrete impact of work practices restricted the circle of clients suitable to the service and excluded clients with enduring social problems. A demand to move towards employment has also created tensions, for example, between different laws regulating the client services and mandatory account-giving. One practical implication of these differential legal requirements has been to reduce the space for the caseworkers to deal effectively with complex clients.

Moreover, the drive for quantitative performance indicators, such as measuring the number of clients in internships, may neglect important qualitative dimensions and, ultimately, undermine the very “holistic” rationale of the collaboration. It has previously been suggested that tensions between performance accountability and political and social accountability (Page et al., 2015) may diminish flexibility and performance (Christensen & Lægheid, 2015). Yet how these tensions actually play out and affect the collaboration has received little attention thus far. Our study shows that, in the Scottish case, for example, statistical measures did not capture the qualitative nature of some of the work that is carried out by those delivering the programme. Also, those who were involved in the delivery of services expressed limited awareness of the quantified measures that were used to evaluate services. Thus, here we basically found a case of de-coupling. In contrast, in the Estonian case the contractual relationships and procurement-based selection of service providers acted as barriers to collaboration, since the requirements were rather strict and focused on price rather than the quality of the service. Finally, in the Belgian case, quantitative performance indicators were less salient in service-delivery, partly because the city politicians of Courtrai decided to focus more on the informal counselling of the unemployed citizens.

The second challenge relates to the reductionism emanating from standardised accounts. To ensure consistency and predictability in casework, all five cases adopted some form of *standardised accounts*. Standardisation has many advantages and is necessary for recordkeeping purposes, for ensuring legal accountability, but in particular for managerial account-giving in ICT systems. However, the abstraction and reduction of complex cases necessary to produce standardised accounts may at times be problematic for providing service that effectively caters to the needs of the unemployed person. In the Dutch case, the use of a strict protocol (and questions to answer in the test phase) was found to only allow for restricted and very pre-structured reactions and feedback. The result was that changes were mainly made by the project leaders who translated the daily routines into the transition process. In the Scottish case, one of the key hindrances identified by ICT was the inability of the software to accurately express the complexity of some of the work being undertaken. For instance, the software would only allow the recording of a contact with a client, but not whether it had taken several attempts to make that contact. The nature of the information required by the systems therefore failed to accurately reflect some of the more qualitative experiences of both service providers and clients. Caseworkers in the Danish case also note the difficulties designing and using a holistic and cohesive plan for the individual citizen when ICT systems are based on standardised registration schemes rather than citizen needs. Again, the Flemish/Belgian case stands somewhat apart from the other ones. Whilst, the MyCareer-platform was designed by the Flemish PES to cater to the individual needs of the unemployed, the civil servants at Courtrai's local welfare centre were unsatisfied with the platform functionalities and with their access to the data. Accordingly, they adopted a new system, New Horizon, which is less standardised. However, with the new system, only a minimum amount of data is registered in MyCareer, because providing input to both systems is taxing. Thus, even in this case where standardised accountability systems were partly dropped in favour of a more suitable alternative, the alternative solution remained problematic. In most cases, then, quantification and standardisation tend to result in formalistic and at times very superficial accountability, where the account-giving is somehow deprioritized, which again makes it difficult for accountholders to respond to the accounts. Attempts to mitigate the problem were not very successful. This finding, that standardised accounts are prone to induce reductionist understandings, resonates well with other auditing and accounting studies (Gregory, 2007; Power, 2004).

The third challenge concerns the role of *local politicians* in the collaborations and thus relates to (local) political accountability. In all five countries, the employment services are run by a complex set of public and private actors.

This administrative and legal complexity may be part of the somewhat diffuse and often rather vague political accountability relations.

More specifically, in the United Kingdom and Estonia, the key political principal is a state agency (Department of Work and Pensions and Estonian Unemployment Insurance Fund), though operations are mostly contracted out to a wide range of public and private providers (National Audit Office, 2016; Eamets et al., 2017). In the United Kingdom and Estonia, the political and operational role of local governments varies substantially depending on the specific contracts that often run for only a few years. Accordingly, it is not very surprising that political accountability is diffuse and rather weak in these countries. Whilst managers had to ensure that politicians across the three councils were on board and they attended the programme launch in the Scottish case, their engagement was minimal including receiving statistics on the number of people completing the programme and going into paid employment. In the Belgian, Danish and Dutch cases, the local politicians monitored the progress of the employment project, albeit mainly in qualitative and informal terms, and participated in meetings with the management of the employment services to discuss the results. This rather weak political accountability may not be so surprising in the Belgian case, where responsibility for the services for long-term unemployed persons is divided between the regional, state and municipal levels. Yet, even in the Danish and Dutch cases where elected municipal politicians are the key political and administrative principals of the services for the long-term unemployed persons (Larsen, 2013; Witkamp et al., 2015), we did not see more substantive political accountability. In none of these three cases did the politicians engage more directly in discussions about the various legal and operational challenges implied in delivering effective services.

In sum, on the one hand, there is an unsettled tension between the political accountability and legitimacy emanating from council members publicising success stories and the managerial accountability stemming from quantified performance information, a finding in line with earlier research (Lindquist & Huse, 2017). On the other hand, because politicians often either do not care too much about performance targets or because they are able to navigate pragmatically between different accountability demands, this diversity does not necessarily diminish flexibility and performance, as other studies suggest (Christensen & Lægread, 2015).

The fourth and final challenge concerns the role of *the client*, the long-term unemployed citizens, in the collaborations. One can think of the client as both accountee and accountholder in the collaborations. In terms of social accountability, the client is a key stakeholder and accountholder, as all five programmes aim to provide personalised services based on the client's needs. In practice, the role of the client as accountholder is quite limited. In Estonia, the Netherlands, and Belgium, they are indirectly represented by the labour unions to some extent, although the extent to which the unions themselves take on the task of representing the long-term unemployed is uncertain. Moreover, in most cases, the client provides informal feedback to the caseworkers on their job training experience. Yet, we see no systematic procedures to include the long-term unemployed clients as stakeholders to ensure social accountability beyond the rather instrumental possibility of sanction by withdrawing from the collaboration.

One reason for the limited involvement of clients as accountholders is perhaps due to the fact that clients are simultaneously treated as accountees (Esmark, 2007). In all five cases, the services envisage the citizens to actively participate in the design of the service in ways that will mobilise their resources and cater to their specific needs. Put differently, the political ambition of the programme seems to imply that citizens are in a sense both principals and agents of the service (Agranoff & McGuire, 2003). Yet, in practice, the unemployed citizens did not participate actively in the overall design of the services in any of the five cases. Even in the Dutch and Danish cases, where policy design is part of the collaboration, the voice of the client is often restricted to consent-giving, and their more substantive feedback takes place only indirectly through their caseworkers. This is a somewhat surprising finding, given that Denmark and the Netherlands are often characterised in the governance literature as vanguards of collaborative governance (Kickert, 1997; Torfing et al., 2019).

As regards the service delivery phase, attempt was made in all cases to include citizens in a meaningful way, above all through the making of personal development plans. However, the role of the client in shaping and following the plans differs. The client as an accountholder capable of sanctioning the plan takes place in this ambiguous

environment of predominantly voluntary engagement in the programmes. Thus, whereas the plan should also hold the other actors involved, including the employers, to account, this seems to fade in practice. This applied both in the Belgian and Estonian cases. The Danish case may give some insights into what it takes if the client is going to be more of an equal stakeholder in collaborations. In addition to the possibility of exit, the collaboration around the personal plan is organised to ensure that the client's voice is considered. Here, it is the client who decides the agenda of the joint coordination meetings with involved caseworkers and professionals. Further, the client has a personal "citizen consultant," who is responsible for supporting the client in voicing concerns and wishes. In sum, the challenges linked to treating the citizen both as accountee and accountholder speaks to the wider concern over fuzzy accountabilities in collaborative governance (Millar, 2013: 257). Here, however, the ambiguity is not only related to organisational and jurisdictional boundaries, but also uncertainty about just how far politicians and caseworkers are willing to confer rights of accountability-holding to the unemployed citizen.

In general, we found that local politicians, public managers and caseworkers were partly aware of the challenges linked to the multiple accountability demands. Whether deliberately or not, they tried in various ways to handle the challenges emanating from the much partially conflicting accountability. In a certain sense, local politicians acted as permissible principals who seemed to be aware that the working and legitimation of the collaborative services required that they maintained a certain distance to the standardised performance appraisals of the results of the collaborative long-term unemployment services. Our study also suggests that frontline workers tried hard to navigate pragmatically and seek compromises between the various forms of account-giving. In contrast, in most but not all cases, public managers seemed rather reluctant to negotiate the importance of existing (short-term) quantifiable performance systems. There are probably several reasons for this reluctance, but public managers may – correctly or not – believe that their professional success hinges on clear and measurable results that are easy to convey to their principals (i.e., the local politicians).

4 | CONCLUSION

The aim of this article was to provide a better understanding of the challenges created by the simultaneous pursuit of multiple types of accountability in collaborative governance. We asked: What kind of accountability results from the collaboration around a complex social policy problem? What kinds of challenges results from the (multiple) accountabilities at play? And how do the actors of the collaboration try to handle these challenges? We found that five distinct accountability types were at play in the collaborations: legal, political, managerial, social, and professional accountability. All of these types displayed distinct accountholders and accountees. Some also had explicit sanction procedures (legal and managerial), but most had informal and rather vague sanction mechanisms.

These multiple accountabilities did not complement each other neatly (Schillemans & Bovens, 2011). Rather, their interplay produced at least four important challenges that are linked to the persistence of NPM-inspired quantified performance measurements (Denhardt & Aristigueta, 2008) and with uncertainty about the new active citizen role (Fung, 2015). First, our interviewees pointed to unintended effects of quantifiable indicators. For all the talk about collaborative governance and new public governance, quantitative performance measurement regimes were clearly at play in all the cases. Except for the Belgian case, which deliberately emphasised qualitative performance accounts over quantitative ones, we found that these measurement regimes made it difficult to maintain a focus and attribute salience to important quality aspects of the progress made by the unemployed citizen. Second, standardised accounts come with the risk of reductionist understandings of the citizen's interests, social conditions, resources and eventual progress. Whilst the standardisation of collaborative practices is helpful for legal, managerial, and professional reasons; professional norms are not only about the following uniform best practices, but also attending to the individual needs, problems and resources of the individual citizen. Third, local politicians participated only superficially in the collaboration, and political accountability remained rather weak. Local politicians, who were formally responsible for the collaborations, paid limited attention to the accounts

provided to them and, in turn, provided rather ad hoc feedback to the collaborations. Finally, we found a marked ambiguity of the role of the client as both accountee and accountholder. Whilst the cases all focused on services putting the citizen and their interests and resources at the very centre of the design and provision of policy as an accountholder, this occurred in a national institutional context of activation requirements that enforce the citizen's status as an accountee. Managers and caseworkers were unsure about how to handle this dual citizen role and often took the simple solution of only regarding the citizen as accountee; someone who had to provide account of their active participation and progress.

The collaborators navigated the accountability relations very differently, depending on their position in the employment service system. In general terms, both politicians and public managers were expected not only to receive but also provide feedback on professional and social accounts from caseworkers, because these accounts were keys to promoting collaborative services and empowering the unemployed persons. However, local politicians focused mainly on providing political accounts to the local council and the wider public (the media). They rarely provided feedback on the professional and social accounts produced by caseworkers. Similarly, public managers tended to focus on providing legal and managerial accounts to superior managers and politicians. Some public managers did at the same time provide some feedback on the professional and social accounts by caseworkers. Yet, in all five cases this feedback was given less priority than the legal and managerial accounts. Finally, the case workers found themselves in the hotspot of accountability relations. They had to provide legal and managerial accounts to their managers, provide and receive professional accounts from colleagues in other departments, and provide social accounts from citizens. Our general impression was that caseworkers were strongly committed to accommodate all the accountability expectations. We also found that they, most likely out of necessity, tried to adopt a pragmatic approach in an attempt to accommodate the various accountability demands. Whilst this pragmatic approach was often conducive to collaboration, the latter was in many cases hampered by pressures from public managers to comply with strict legal and managerial rules and expectations.

The overall policy implication of our study is that local politicians must be clearer about what they see as success criteria and what kind of importance should be attributed to the existing quantifying performance systems. More generally, politicians, public managers and caseworkers all need to consider further how to include the unemployed citizen as an active participant and accountholder in the design and delivery of social services. However, it is important to note that whilst local governments are involved in these programmes and may be formally responsible for them, they are often themselves constrained (e.g. in deciding what to measure and how by requirements set by other bodies, such as national or regional governments). Similarly, there are systemic or institutional barriers in the most cases to treating the unemployed citizen as an accountholder, such as activation requirements, laid down by national government and the like, with financial penalties if breached. This enforces the citizen's status as an accountee, which in turn calls for further research into the tensions between national policy and accountability and local collaborative initiatives.

FUNDING STATEMENT

This work was supported by the EU's Horizon 2020 research and innovation programme under grant number 726840 (TROPICO project).

CONFLICT OF INTEREST

No potential conflict of interest was reported by the authors.

DATA AVAILABILITY STATEMENT

The data that support the findings of this study are available on request from the corresponding author. The data are not publicly available due to privacy or ethical restrictions.

ETHICS STATEMENT

All participants provided written informed consent prior to enrolment in the study.

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ENDNOTE

¹ More in-depth descriptions of the five case cases are available at Hansen et al. (2020).

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How to cite this article: Hansen, M. P., Triantafillou, P., Bellò, B., Boon, J., Doninck, D. V., Downe, J., Hopkins, C., Klijn, E. H., Sarapuu, K., Stevens, V., & Verhoest, K. (2022). Accounting for what and to whom? Accountability tensions in collaborations addressing long-term unemployment. *Social Policy & Administration*, 1–16. <https://doi.org/10.1111/spol.12846>