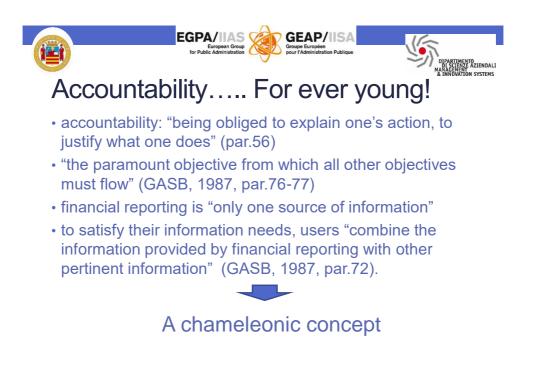


## IN SEARCH OF ACCOUNTABILITY FOR PUBLIC SECTOR ORGANISATIONS: ARE ALTERNATIVE REPORTING FORMATS THE ANSWER?

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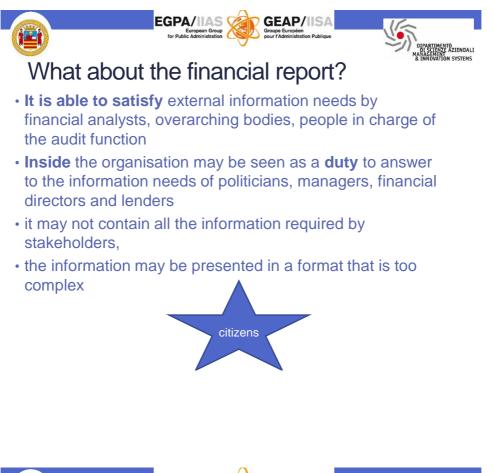
## Crisis in Public Accountability?

• .different and conflicting ideas about what public accountability is

Different reports published worldwide.

Are all suitable to ensure Accountability?







| EGPA/IAS<br>Europeen Group<br>for Public Administration Super Europeen<br>pour l'Administration Publique<br>Alternative reporting formats for PSO |   |   |   |  |
|---|---|---|---|--|
| Reports<br>Facets of<br>accountability  | Sustainability<br>reporting                             | Popular Report/<br>Report for<br>citizens | Integrated<br>Reporting   | Popular<br>Integrated<br>Reporting               |
| Report Only vs<br>Explain/Justify   | Explain/Justify   | Explain/Justify                           | Explain/Justify   | Explain/Justify                                  |
| Sanctions/rewards implied?  | In some countries                                       | In some countries                         | No, except for<br>SA  | no   |
| Accountor and accountee relationship  | satisfy those<br>interested in<br>sustainability issues | interested in                             | satisfy expert<br>readers<br>providing a<br>whole picture<br>of the PSO | satisfy all<br>citizens'<br>information<br>needs |
| Accountable for what ?  | sustainable policies and related results                | financial issues                          | 6 capital   | 6 capital  |
| Who is held accountable?  | the whole organisation                                  | the whole organisation                    | the whole organisation  | the whole organisation                           |

