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# **ACTION CONTROL SYSTEM AND NEW PUBLIC MANAGEMENT IN PUBLIC SECTOR ORGANIZATION: AN IN-DEPTH CASE STUDY**

## **Abstract**

This study is about the exploration of action control system, a component of management control system in the context of New Public Management (NPM) initiatives. The NPM initiatives created the changes to the structure and processes of public sector organisations with the objective of getting them to run better. A Government Department in the Australian Capital Territory (ACT) has been adopted as a field of investigation for the purpose of this exploration. This study investigated how the action control technologies have been implicated in the organisational environment within this department. Considering management control systems are socially constructed Giddens' structuration theory is adopted in this study to obtain a better understanding of human actions and to explore how these control systems are implicated in the wider social context through time. This study used a single case with strong naturalistic and interpretive interests. Since the nature of the present research is explorative and the focus of this research is to study in depth of a particular phenomenon qualitative research methodology has been chosen to obtain a better understanding of the phenomenon. The study revealed that a number of action control tools have been introduced to guide the employees and to act for the best interest of the organisation.

**Key words:** Management control system, action control system, new public management, public sector organization, Australia

## **1 INTRODUCTION**

The Australian public sector has embarked on a massive reforms linked to new public management. The process of reforms forced the Australian public

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sector to move towards the managerial revolution. This revolution meant moving away from traditional administrative approach to the control of public sector utilities and services (Broadbent and Guthrie, 1992). The objective in implementing the control mechanisms were to ensure better implementation of accountability, better linkage of financial flexibility, better performance and better management information (Barrett et al., 1994). Therefore, these reforms have strong links to management control systems also. Management control literature shows that these control mechanisms are defined and explained in the private sector context. In recent times public sector organisations have been increasingly adopting these control mechanisms. It is based on the premise that greater efficiency and lower costs can be achieved by applying these private sector practices in public sector service delivery too. For this reason, a study of implications of management control technologies in the public sector have been chosen for this study and the context is the implementation of new public management ideals in the Australian public sector. A Government Department in the Australian Capital Territory was chosen as the research site for this study. By enhancing our understanding of management control systems within this public sector organisation, this research will provide a better understanding of the management control mechanisms of the public sector organisation in the context of implementing new public management ideals.

Many authors have defined management control systems in many ways and as a result different typologies of management control have evolved to define management behaviour. For example, Anthony and Govindarajan (2007) mentioned that in all organisations managers are engaged in two important activities. One is planning and the other is control. Planning is deciding what should be done and how it should be done. Control ensures that the desired results are obtained. The authors (2007) identified three different types of planning and control process in most organisations. These are: strategic planning, operational or task control and management control. Strategic planning is the process of deciding on the goals of the organisation and on the broad strategies that are to be used in attaining these goals. Operational or task control is the process by which specific tasks are carried out effectively and efficiently, and between these two types of planning and control processes is the process called management control. In this process goals and strategies arrived at in the strategic planning process are accepted and implements these strategies. Merchant and Van der Stede (2012) mentioned that management control includes all the devices or systems that managers use to ensure that the behaviours and decisions of their employees are consistent with the organisation's objectives and strategies. Merchant and Van der Stede (2012) argued that from a management control perspective, strategies should be viewed as useful, but not absolutely necessary, guides to the proper design of a management control system. Merchant (1982), Groot and Merchant (2000), and Merchant and Van der

Stede (2012) identified three types of management control systems: results control, action control, and people/ cultural control. Action controls are the most direct form of management control which involves taking steps to ensure that employees act in the organisation's best interest. The three major types of action controls include behavioural constraints, preaction review and action accountability.

Simons (1995) defined management control systems as the formal, information-based routines and procedures that managers use to maintain or alter patterns in organisational activities. Simons identified four basic levers of management control: beliefs, boundary, diagnostic and interactive control systems. A beliefs system is a formally communicated and systematically reinforced set of explicit organisational definitions. It includes basic values, purpose and direction of the organisation. A formal belief system is created and communicated through credos, mission statements, and statement of purpose. Simon's beliefs system is comparable with Merchant and Van der Stede's (2012) people control. Boundary systems delineate the acceptable domain of activity and establish limits, based on defined business risks, to opportunity-seeking. Boundary systems correspond to Merchant and Van der Stede's (2012) action controls. Simon's third lever of control systems is diagnostic control systems. Simon defined it as the backbone of traditional management control and it is designed to ensure predictable goal achievement. Formal information systems are what managers use to monitor organisational outcomes and correct deviations from present standards. These systems are similar to Marchent and Van der Stede's (2012) results control. Simon's last lever of control is interactive control systems which stimulate search and learning, allowing new strategies to emerge as participants throughout the organisation respond to perceived opportunities and threats and many systems can be used interactively.

Berry et al., (2009) found that during the last two decades, the concept of 'new organisational forms' has gained currency and transformation is more prevalent in some sectors, specially in the public sector. The authors claimed that from the 1980s onwards, new public management reforms have introduced into public sector organisations managerial processes from the private sector. These reforms open the door to more dynamic, action research type activities to observe the consequences of management control systems design and its use over a period of time following a change. In the light of reforms in the Australian public sector over the last 30 years, this study explores the functioning of management control systems specifically action control system in a governmental department in Australia.

## 2 THE RESEARCH QUESTIONS

Management control systems include various organisational arrangements and actions which are designed to facilitate the achievement of performance goal (Ansari, 1977; NØrreklit, 2000; Otley, 2003; Hoque, 2004;

Neely et al. 2005; Malmi and Brown, 2008; Kelly and Alam, 2008). Merchant (1982) pointed out that individuals are sometimes unable or unwilling to act in the organisation's best interest, and a set of controls must be implemented to guard against undesirable behaviour and to encourage desirable actions. Merchant and Van der Stede (2012) termed these control tools as action control system. These control systems are similar to Anthony and Govindarajan's (2007) operational or task control and also can be compared with Simons's (1995) boundary system which is related to activity and actions. Merchant and Van der Stede (2012) argued that an action control system is the most direct form of management control and it involves taking steps to ensure that employees act in the organisation's best interest.

The use of any system in an organisation depends on people's interest and over time these systems are subject to change (Lawrence et al., 1997). The study reveals that to understand systems in use it is necessary to understand the social aspects of organisation. Management control systems are not an exception in this regard. Management control systems is not a natural phenomena, it is considered as social practices and which can be changed by social actors (Neimark and Tinker, 1986; Czarniawska-Jaorges, 1988; Ryan et al. 1992, Berry et al., 2009). In order to gain better understanding about the management control systems in an organisation it is necessary to look to the relationship between day-to-day social action and the various dimension of social structure (Alam and Nandan, 2008). Against this background the wide-ranging reforms and NPM approach in the Australian public sector offer a context for the present study. Hence, the present study intends to explore in-depth how action control system a component of management control systems are implicated in an Australian public sector organisation and its wider organisational setting.

The study will seek answers of the following research questions:

1. In what ways have the new public management ideals implemented in the researched organisation?
2. How have private sector action control technologies become embedded in the new financially and managerially oriented selected public sector organisation? Specifically,
  - a) How has the researched organisation adopted action control systems within their organisation?
  - b) In what ways are action control systems linked to the organisational actions
  - c) of the researched organisation?
  - d) How have action control systems contributed to and shaped new organisational culture within the researched organisation?

### 3 RESEARCH METHOD

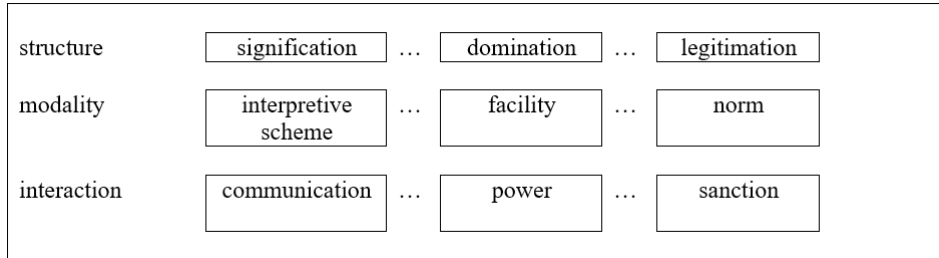
This research explored in depth the evolution of action control system in the context of new public management initiatives in Australia. A governmental department in the Australian Capital Territory was selected for the purpose of the exploration. The qualitative research approach was adopted and data was collected in the case study tradition. By using qualitative research methodology, this study is something like naturalistic inquiry (Guba and Lincoln, 1981) which has provided a thick description (Geertz, 1973). The main data sources were archival official documents and interviews. The epistemological position influenced the researchers to conduct interviews because it allows a legitimate or meaningful way to generate data by talking interactively with people, to ask them questions, to listen to them, to gain access to their accounts and articulations, or to analyze their use of language and construction of discourse (Mason, 2002). The primary interview method used in this study was unstructured and open-ended. In this study snowball sampling technique was used. This technique identifies respondents who are then used to refer researchers on to other respondents. The interview proceedings were tape recorded with the consent of the participant. For safety reasons, back-up notes were also taken and checked and compared when the transcriptions were made. The interview tapes were transcribed later word for word. Key interview transcripts were fed back to the respective interviewees to establish the validity of the interview data. In addition, the researchers used direct observation to supplement and corroborate the archival documents and interview data. In qualitative inquiry, data collection is not an end. It requires analysis, interpretation and presentation of findings (Patton, 2002; Irvine and Gaffikin, 2006; Merriam, 2009; Nagy et al. 2010). In this study, the researcher analyzed data using the approach provided by Miles and Huberman (1994) which includes data reduction, data display and conclusion drawing and verification.

### 4 THEORETICAL FRAMEWORK

Management control researchers adopted social theories to analyse sociological and philosophical discourse (Zawawi and Hoque, 2010). They used various sociological and philosophical theories, for example, theories provided by Foucault, Latour, Marx, Adorno, Braverman, Gramsci, Hebermas, Giddens, Weber and Derrida. These theoretical stances helped to understand issues of social control and coordination (Covaleski and Dirsmith, 1990; Covaleski et al., 1996; Lodh and Gaffikin, 1997). In order to gain a better understanding about the control systems in an organisation, it is necessary to look at the relationship between day-to-day social action and the various dimensions of

social structure. The present study has adopted an interpretive approach and used Giddens's structuration theory to understand how action control systems one of the important management control systems are implicated in their social setting.

Figure 1: Structuration framework



Source: (Giddens, 1984, p. 29)

The epistemological and ontological belief also inspired the researchers to adopt Giddens' structuration theory in this study. Here, it is assumed that multiple realities can exist in a given situation and for this reason the intention of the research is to promote a subjective research. The third line of the Figure refers to the elements of interaction: communication, power and sanction. Second line represents modalities which refer to the mediation of interaction and structure in processes of social reproduction (Giddens, 1984, p. 29). Here modalities are interpretive scheme, facility and norm. Those on the first line are characterisations of structure, signification, domination and legitimation. Signification refers to the communication of meaning in interaction. It is the cognitive dimension of social life which has interpretative schemes. Interpretive schemes are 'standardized elements of stock of knowledge, applied by actors in the production of interaction' (Giddens, 1984, p.30). In the signification structure, agents draw upon interpretative schemes in order to communicate with each other and at the same time reproduce them. In the domination structure the use of power in interaction involves the application of facilities. The facilities are both drawn from an order of domination and at the same time, as they are applied, reproduce that order of domination (Giddens, 1984, p.30). The final structure is that of legitimation which involves moral constitution of interaction, and the relevant modality here is the norms of a society or community which draw from a legitimate order, and yet by that very constitution reconstitute it (Giddens, 1976, p. 123). These three structures constitute the shared set of values and ideals about what is important and should happen in social settings. Giddens (1976, 1979, and 1984) identified that actors are not simply as social dupes governed by independent structures, but rather as existential beings who

reflexively monitor their conduct and make choices in social settings.

## 5 FINDINGS OF THE STUDY

In the researched organization it is evident that a number of action control system has been introduced to guide the employees and to ensure the best interest of the organisation. These control devices are analyzed in the following sub-sections.

### 5.1 Behavioural constraints

Behavioural constraints aimed at preventing people from doing things that should not be done (Merchant, 1982; Quattrone and Hopper, 2005; Henri, 2006; Borins, 2008; Malmi and Brown, 2008; Bourgon, 2008; Merchant and Van der Stede, 2012). The researched organization has implemented a number of behavioural constraint control mechanisms to make it impossible or at least more difficult for employees to do things that should not be done. In the public sector, to implement this mechanism is really challenging. Bourgon (2008) argued that the challenge is to find the optimal balance between minimising the cost of control/constraints and maximising the net public value of government services.

Evidence from the field presents that it is done in two ways: one is physically and the other is administratively

#### 5.1.1 Physical constraints

Physical constraints are the direct and negative forms of action control system. Physical constraints make inappropriate action difficult and organisations establish this type of control mechanism to ensure that individual's actions are in the best interest of the organisation. The physical constraints control mechanisms of the selected researched organization are explored as follows:

#### *Restrictive Practices Framework*

The researched organization has a duty of care to protect the safety and security of their clients, staff and the public. This practice is different from the private sector. The stakeholders in the public sector are the citizens of the country. In order to ensure this duty, the department has developed a Restrictive Practice Framework. This control mechanism is an intervention that involves some intrusion into the person's freedom in order to curtail a particular behaviour or situation. To implement this mechanism is really challenging. The Public Sector Management Act (ACT, 2007) is the guideline in this regard. A review of internal documentation suggests that this control device is related to service-

specific restrictive practice, policies and procedures. The Department uses it as an intervention that attempt to direct, manage or change a person's behaviour. This attitude is consistent with the findings observed by Borins (2008) that controls and constraints play a useful role when they set the limits within which agency employees can exercise discretion to achieve results or when they set the parameters of acceptable behaviour for public organisations. One of the senior executives of the department mentioned:

We deliver services that are appropriate to the culture, age and gender of our clients. We have adopted restrictive practices framework to observe our duty of care and statutory obligations that relate to our work. This framework guides our employees to do the right things.

Interview with the participants revealed that this practice is different from the private sector. In the public sector this practice ensures safety of the client, the staff or members of the public. As a public sector organisation, the Department is committed to the citizens for providing services. In order to achieve the goals of the organisation, the Department established two types of restrictive practices. One is planned and the other is unplanned. A planned restrictive practice is only used as a part of a broader support and behavior management plan. This type of practice takes into account the age, gender, religion, cultural needs and values of a client as well as the service environment and the need to provide a duty of care. On the other hand, unplanned practice occurs to ensure the safety of the client, the staff member and any surrounding staff, or members of the public.

Giddens' structuration theory is concerned with the relationship between the actions of agents and the structuring of social systems in the production, reproduction and regulation of social order. In the Department, the role played by actors and their interaction with the structure and social processes have been identified. In the Department, this restrictive practices framework is intertwined with the domination structure (Giddens, 1979, 1984). Management uses this control mechanism to exercise power over the operating units. The department provides necessary training to all staff members participating in or supervising restrictive practice procedures so that they are able to understand the implications of these procedures and principles underlying the safe and legal use of restrictive practices.

### *Security and Confidentiality*

The Department has a strong security system like in the private sector but the difference is that it safeguards the legitimate interests of their effective management and cabinet confidentiality. The Department ensures appropriate secured environment to protect employees and clients; and to protect official information and other official resources. In the department, each officer is



responsible to maintain this security. The general rule of the department is that information can be shared with others when it is the department's interest and where its disclosure is not prohibited by law. The department has specific instruction that care must be taken when transporting sensitive documents outside of the work environment. A review of organisational documentation suggests that the department has also clear instruction about correct handling procedures of files and documents. All officers are responsible for appropriately protecting the information they generate, hold or control.

The department has an ethical behavior and guideline about security. As a public employee all staff should abide by these security standards. The unauthorized disclosure of confidential or sensitive information is regarded as the fundamental breach of the standards and may lead to formal disciplinary action under the Public Sector Management Act 1994 (ACT 2007). One of the mid-level executives of the department pointed out:

The responsibility for security rests with each employees of the department. Like the private sector we have a strong security system but the difference is it safeguards the legitimate interests of our effective management and cabinet confidentiality. Employees must ensure they are in appropriate place when discussing confidential information and any breach of security protocols may leads to formal disciplinary action under the Public Sector Management Act.

This view is similar to the findings observed by Mulgan (2000) that in both public and private sectors senior managers aim to keep as much information as possible confidential. However, in the private sector the claims of commercial confidentiality generally run further than those of executive privilege and cabinet confidentiality in the public sector.

#### *Personal Privacy and Access to record*

Privacy protection is an important measure of performance in public organisations (Ward and Mitchell, 2004). The selected researched Department has implemented an action control system which ensures that the personal privacy of individuals is protected, and that access to records is provided in compliance with relevant legislation. The Department takes reasonable steps to protect the personal information it holds from misuse and loss from unauthorized access, modification and disclosure. This attitude is consistent with findings observed by Burton and Broek (2009) that a key feature of new public management is the tendency to equate quality and accountability with documentation. In public organization client information are collected and collated in a standardized way. The Department uses this system as an internal control mechanism of the Department. To implement this control system the Department is guided by the Privacy Act 1988 (ACT, 1988). The officers of this Department must

make every action to communicate to the public their rights under this Act. Section 14, Principle 4 of this Act discusses the storage and security of personal information. A record keeper who has possession or control of a record ensures that the record is protected. Further, Principle 6 of the Act ensures access to records containing personal information.

### *5.1.2 Administrative constraints*

In a government department, managers place more attention in dealing with the public and allocate government resources. However, in the public sector, resources are limited and this situation acts as a constraint. This type of constraints is not seen in the private sector. It is unique to the public sector which affects the performance. Interview with one of the senior executives of the department suggests that:

We are operating under constraints. Over the last two decades it has been told that the public service can't deliver or is not delivering as efficiently as the private sector. The answer is we have always been attached to the constraints because in the public sector issues are growing in terms of volume and in terms of capacity.

Similar comments were made by another senior executive of the department: The constraints within this department are that we always have more clients who need our services than resources which is not the case in the private sector. We have to be able to prioritise according to government policy. We have more clients or potential clients than we have funding. The method of prioritisation is difficult and is always an issue. The Department has developed various action control mechanism to mitigate its administrative constraints which are discussed next.

### *Customer Service Standards*

The department has adopted ACT Government's Customer Service Standards (ACT, 1999) for its internal service delivery areas. These standards are different from private sector. These standards focus on customer needs and have a link to organisational improvement mechanisms within the service delivery area. These standards were adopted by the department to control the actions of its staff also. As a public organisation, the department continuously concentrates on public needs and in comparison to private sector it is difficult to follow the standards. It also affects their performance. For instance, one staff participant recalled her experience:

I talk about this as a manager of a housing business. Most of our income is derived from rental revenue and the sale of property. I need to get the best financial outcome that I can but the constraints on me is that I need to provide a service to disadvantaged people which is the standard. I can't be as ruthless

in collecting the rent as I would be if I was in the private sector such as L J Hooker. What that means is that I carry a level of debt that is more higher than the private sector and if I was able to evict some people from a property and terminate their lease for non-payment of rent I could collect more rent than I do, but I don't do that because part of the reason is that the government has public housing to provide support for disadvantaged people. I understand the reason for it but it is a constraint for me.

These Customer Service Standards guide its staff in dealing with difficult customers. Field study revealed that managers of the relevant areas regularly review the standards that have been set and determine where improvements are needed. The department also adopted best practice complaints handling standards. The department provides resources for complaints handling and arranges sufficient training and support to ensure complaints are dealt with efficiently. They also monitor and review the customer satisfaction and it improves customer and organisational outcomes. To serve the customers efficiently one of the objectives of the NPM reform initiatives in Australia was to calculate and recognize risk. This issue is discussed next.

### *Risk Management System*

Risk management system is one of the key action control systems of the department and it identifies strategic risks that is managed, monitored and reported through business units on a quarterly basis. Risk management is widely used in the department and in its Framework it is mentioned:

Risk Management is a tool to assist the department with informed decision making in planning, policy development, project management and service delivery. It achieves this by providing a framework to assist people identify, analyze, evaluate, treat, monitor, and effectively communicate risk. Our risks encompass those relating to clients, strategy, operations, reputation as well as those relating to compliance with laws, regulations and financial reporting (DHCS, 2007).

It is evident that to some extent government is risk averse and it acts as an administrative constraint for the employees. This practice is different from the private sector which affects their performance also. For example one of the senior executives explained.

If the Government wasn't so risk averse I think we could be more entrepreneurial in our property developments and probably get higher return for Government But the Government would say the risk is too high for us to behave in that way. So this is a constraint and I understand the reason for it but I wouldn't have that constraint in the private sector.

Therefore, it has been observed that risk management system in the department is different from the private sector. This behavior is consistent with

the findings observed by Baldry (1998) and Baret (1990) that in the public sector the risk exposure and the consequent risk impacts are a function of the cultural environmental framework. Organisational documents of the Department suggest that executive directors, managers, staff and suppliers are the part of risk management. Every steps of the risk process involves people, therefore, the department communicates and consults with various people as part of the risk management process. However, the degree and nature of engagement differs across roles and context.

The department classifies its risks into three broad categories which are also different from the private sector. These are strategic risks, operational risks, and project risks. Strategic risks are set at the highest level within the Department. These types of risks are consistent with the department's strategic and business plans and have significant impact on the department and closely monitored. Operational risks are related to continuity and level of service delivery (DHCS, 2008). Major operational risks are included in the strategic risk profile. Project risks are related with department's outcomes and outputs during the project planning process. These types of risks are transferred to delivery risk when a project is approved.

A review of organisational documents revealed that strategic risk management is part of the business planning life cycle of the Department and business units review their strategic risks as part of their business planning process. In every business plan, a statement of key risks is included with key risk mitigation strategies and responsibility assigned together with timeframes. It involves the Chief Executive, Executive Directors, Directors and other key senior managers. Strategic risks are owned by executive directors. As part of quarterly reporting department's strategic risk profile is reviewed by Board of Management. Operational risk mitigation is an ongoing process. It requires periodic review which is directly related to the criticality of the activity in question. Senior managers and people who develop, implement and deliver services are involved with operational risk management. In project risk management, risk environment constantly changes because projects are dynamic. To cope with this type of risks project managers, project teams, project governance, project risk managers and subject specialists are involved with project risk management.

Documentary evidence also revealed that the Risk Management Framework allocates responsibilities for oversight and implementation of risk management throughout the Department. The Board of Management is responsible to know what the most significant risks are within the context of the department's objectives. It is also their responsibility to regularly review the strategic risks to ensure that any emerging significant risks are identified and addressed. The Chief Executive is responsible to know what the most significant risks are facing the Department. The Chief Executive is also responsible for

providing assurance that the risk management process is working effectively. Executives are responsible to implement integrated systems for identifying, assessing, and mitigating material risk throughout their area of responsibility. It is also their responsibility to monitor the effectiveness of the divisional approach to risk. In the department there is an Audit Committee which is specifically responsible to assist the Chief Executive in satisfying risk management compliance obligations.

The Audit Committee responsible for developing and maintaining an internal audit program based on the department's risk profile. The Committee receives ongoing reports, collated by Performance Audit and Review Unit of the department's internal and external reviews. In the department there is a Performance Audit and Review Team who performs a wide range of responsibility. This Review Team is responsible to advise and analyze the effectiveness of the department's risk management policies, frameworks and processes. They promote ownership and accountability for best practice approaches to risk management. It is also their responsibility to manage the Department's Risk Register and coordinate quarterly reports. They are also responsible to undertake ongoing risk review in the area of responsibility, accountability and control (DHCS, 2007). In addition to risk management the Department also developed fraud and corruption control system, which is discussed next.

### *Fraud and Corruption Control System*

To implement action control systems, the Department has adopted Fraud and Corruption Control system This system was developed to seek and raise awareness of potential fraud and corruption, risk exposure and Department's expectations of its staff, Department's sponsored Non-Government Organisations, consultants and Contractors (DHCS, 2007). The department is guided by the ACT Public Sector Management ACT 1994 (ACT, 2007) and has adopted the definition of Fraud and Corruption given by this Act. Under this Act, Fraud is 'taking or obtaining by deception, money or other benefit from the government or attempting to do so' and Corruption is 'an improper act or omission, the use of improper influence or position and improper use of information'.

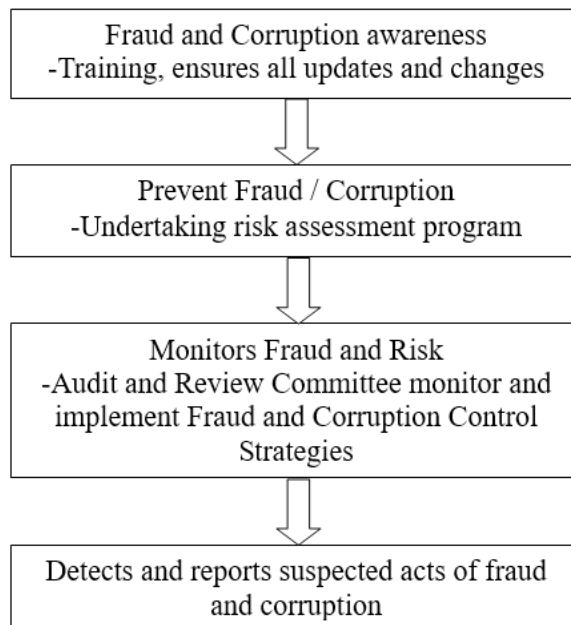
The department holds the view that fraud can involve attempts to secure financial or non-financial benefits and the department's position is that if it is unchecked, it has an impact upon the reputation and integrity of the department. The department has implemented a wide range of action control systems in this regard and is committed to minimizing the incidence of fraud/corruption through the identification of risk and the development, implementation and regular review of a range of prevention and detection strategies (DHCS, 2007).

The Department's fraud and corruption control systems is different from those in the private sector. The department has adopted a range of processes

and procedures and was designed to protect stake holder's interest. When the department implemented these devices, they ensured that it was cost-effective and at the same time consistent with the organization's culture and operations also. Documentary evidence suggests that this control strategy consists of four steps which are presented in Figure2.

It is evident that the department organizes regular fraud/corruption awareness and code of conduct training to ensure staff are aware of their responsibilities to the department. The Audit and Review Committee monitors and implements fraud/corruption control strategies. To implement the fraud and corruption control system the department has allocated responsibilities to a wide range of persons and committees within the organisation. The Chief Financial Officer is responsible for updating procedural rules as necessary to reflect changes in the fraud risk profile as identified by the Director of Advocacy, Review and Policy Department. The Chief Executive is responsible to foster an environment where fraud/corruption control is responsibility of all staff. This practice is not seen in the private sector.

Figure 2: Fraud and Corruption Control System in the researched organization



Source: Authors own compilation

The department has also implemented different procedures for reporting fraud and corruption. For its internal reporting, the Internal Performance Audit and Review Team investigate this fraud under the guidance of Senior Executive

Responsibility for Business Integrity Risk (SERBIR). The SERBIR maintains an appropriate recording and tracking system to ensure that all suspicion is satisfactorily resolved. There are also external reporting systems. If it is evident that there is sufficient seriousness, it is required to refer it to ACT Policing for investigation. Another reporting procedure is Threshold Reporting. If the monetary value of the fraud case exceeds \$500 or a non-financial benefit results a significant loss to Department or undermines Department's credibility, requires Threshold Reporting to ACT Policing. There are also annual reporting obligations. In the annual report the department certifies that appropriate fraud/corruption prevention, detection, investigation and reporting procedures are in place within the organisation. Therefore, in the Department it is evident that fraud and corruption control system is a part of cultural environment. As Webb (2010) pointed out that corruption prevention measures in the NPM environment need intrinsically to be linked to the practices and culture of the public service. As an action control tool, in addition to administrative constraints, the department follows a policy of pre-action reviews, which is discussed in the next subsection.

### 5.3 Pre-action reviews

The department has established a strong action control mechanism about its highly sensitive client or constituent issues, media issues and strategic matters. The department conducts weekly briefings about these issues to the Ministers responsible (DHCS, 2008a). The contents of the briefings are: highly sensible client or constituent issues such as constituent complaints to the Minister, opposition or media, serious injury or death of a client, matters of strategy importance, launches, announcements, awards, events, legislation or assembly business, community consultation, intergovernmental agreements and meetings, advertisement of tenders, expressions of interest, grant funding rounds, progress on major projects, policy works and staffing issues including executive appointments and industrial issues.

In the Department it is evident that pre-action reviews involve scrutiny of the action plans. It may be formal or informal. A formal pre-action review of the department is approval for expenditures. Evidence supports that it is a bureaucratic system which affects performance. In the Department formal pre-action review takes place during planning and budgeting process also. In the Department budget is viewed as behavioral control tool. It is related with domination structure (Giddens, 1979; 1984). This domination structure is drawn on by means of allocative and authoritative resources. To perform any action, the department follows bureaucratic process and always reviews it. Sometimes these actions act as a constraint to the staff. For example one interviewee explained.

The government organisations are hierarchical and there are lots of approval processes that need to go through particularly if the minister is involved. So, for me it's a frustration at times about the slowness of a lot of those paper work systems that have to get approval.

The department has created Ministerial and Assembly guidelines and procedures which are related with action control system. The department follows these guidelines for sending any material to the Ministers or the Assembly. As a public sector organisation, the department conducts these briefings to ensure accountability and transparency. The issue of accountability in action mechanisms is discussed next.

#### **5.4 Action accountability**

Transparency and accountability form the cornerstone of good management outcomes and one of the major objectives of the reforms initiatives in the Australian public sector. Kinchin (2007) pointed out that transparency is the positive obligation of the public sector and government to explain and provide processes, policies and material relied upon in the making of decisions. It is argued that accountability processes should not be seen as an 'add-on' to the activities of the individual, but rather as an integral part of functioning within the public sector (Kennedy, 1995; Lee, 2008; Guthrie and Farneti, 2008). Accountability is a key notion and is generally considered to be a very positive democratic value (Gendron et al. 2001; Bourgon, 2008). Traditionally, public organisations were involved in providing services to the people. The morality was that all people should have access to these services. It was one of the major causes for spending to the limit or over the limit. Therefore, spending without accountability was the old legitimisation structure of the traditional public organisations.

In the researched Department, the role played by actors and their interaction with the structure and social processes have been identified. According to Giddens (1976, 1979, 1984) moral constitution of social action is legitimisation. A new legitimisation structure appeared in response to new public management initiatives to challenge this traditional view.

Accountability is important in the public sector because of the need to ensure that public money is spent, and power exercised, efficiently, effectively, ethically and prudently (Core, 1993, Kinchin, 2007; Murray, 2008; Tanner, 2008; Steane, 2008). There are various meanings of accountability in the public sector. The most obvious is financial accountability. Financial accountability means the duty of an organisation to maintain accurate accounts and records which represent a true and fair view of the financial transactions and affairs of the organisation and the obligation of the duty is to disclose these accounts in



the annual statements. Based on her experience one of the senior executives of the Department observed.

The financial accountability is probably the financial accounts that come out plus what we do with them. We have an annual report which gets tabled in the Assembly. In this annual report there are a whole heap of different things we are accountable for at different stages which are not present in the private sector.

Accountability in the public sector may also be upward, outward, downward and inward. Upward accountability is and remains the foundation of the Australian system of public administration (Corbett, 1996, Hoque and Moll, 2001; Brown et al. 2003; Farneti and Guthrie, 2009). The Department follows ACT Government's accountability arrangements in this regard.

Staff in the DHCS are accountable to management and ultimately to the Ministers through the Chief Executive. More specifically, one participant elaborated this view:

I am accountable for all the operations we have in community services to my Chief Executive and the Chief Executive is accountable to the Minister. I have to have also reports publicly in the Legislative Assembly. They are released publicly because we are in a democracy. The Minister constantly is putting our performance before the public and the opposition criticises us and then we have to explain our behavior. In this sense it's a very serious framework for us which are different from the private sector.

A mid-level executive of the Department made a similar view about upward accountability: I am accountable to the Chief Executive and the Chief Executive is accountable to the Ministers and the Ministers are accountable to the public through Parliament.

Therefore, in the Department upward accountability system is evident and it includes obligation to report to and take orders from the manager's superiors up the line. For example a junior executive of the department commented:

There is an organisational structure within the department and it is not necessarily flat but it is fairly hierarchal so there is always someone to be accountable for.

Public organisations do not have any outside equity interest and have no shareholders and they do not pay dividends. They are providing service to the community and they are accountable to the community and to the government. It is the outward accountability. One of the senior executives of the Department noted:

We don't have shareholders as such but certainly if you look at that we are not giving dividends through a process of corporate deliverance. We are giving dividends to the citizens in the manner of services. If they are not experiencing that in a positive and free flowing way they will act strongly just the same as a shareholding body.

Therefore, in the Department, outward accountability also exists. Evidence from the field supports that outward accountability in the Department means managers of the department are responsible to the client groups and other stakeholders of the community. A mid-level executive of the department explained outward accountability as follows: We have accountability to the sector and the community that we fund. We have to demonstrate the way in which our policy is derived on in consultation with the information we receive.

Therefore, in the Department it is evident that there is upward and outside accountability. One of the junior staff commented:

Our accountability framework assists in delivering government priorities and contributes to sustainable improvements to the well-being of Canberrans. In this sense we are accountable to the government and at the same time to the citizens.

Managers in the public sector face external pressure as there are press and public in the democratic societies. In public organisation citizens have access to considerable information. This is what makes it different from the private sector. One of the senior executives in the Finance Division voiced similar views. He commented:

If you are in the private sector and you do a customer satisfaction survey and you get some bad news the first thing is how am I going to fix that up? In the public sector when you get some bad news you think ‘Oh my God! What’s the opposition going to say’? That’s going to be in the news. I think there are strong external pressures in the public sector and that’s one of the end dimensions of introducing these reforms in the public sector which is not present in the private sector.

Evidence from the field supports that in the Department there are different guidelines on employees action exists. For instance, an interview with one of the senior executives in the Department, suggested that there are information charts for their staff which guide the employees action. She explained:

We have a service delivery platform and values and culture which guide our employees. This is a document that we go through. We also have a code of conduct. We have compliance policies and guidelines. There are also systems of accountability through the budget papers and annual reports and we work within this. In terms of financial accountability we follow the Financial Management Act. So, it has become an emerging area of responsibility for us.

In the Department, legitimation is the new moral obligations of the public service. This new moral obligation is the new public accountability which acts in the public interest. This accountability includes setting goals, providing and reporting on results and the visible consequences for getting things right or wrong. Public servants are being held accountable for their actions and they are responsible for providing accurate, informed and appropriate advice and

services as set out in the various Acts, regulations and guidelines under which the public service operates (Core, 1993; Kinchin, 2007; Lee, 2008; Bourgon, 2008; Steane, 2008, Tanner, 2008, Hoque, 2008). As a public sector organisation, the Department operates within the context of a range of policies, strategies and laws. In order to fulfill the obligations to the ACT Government and Community the Department has implemented and complied with these laws, regulations and Guidelines. The various forms of accountability systems within the Department are as follows:

#### *5.4.1 Public Interest Disclosure*

The NPM approach forced public organisations to express the values and preferences of citizens, communities and societies (Bourgon, 2008). Public Interest disclosure is an innovation in accountability system in the public organisation which is used in public interest (Mulgan, 2000; Kinchin, 2007, Bourgon, 2008). The Department implemented control mechanism for public interest and adapted ACT government Public Interest Disclosure Act 1994 (ACT, 1994). It ensures that all disclosures made in the public interest are investigated thoroughly. The department receives complaints about the actions of the department, its officers or other persons employed by the department. These complaints are referred to as Public Interest Disclosures. It is evident that this disclosure is directly related to the Department's goals and objectives achievements. Drawing on the values, context and strategic themes the department is accountable to the clients and provides opportunities for regular feedback on any aspect of their contact with their service. In this sense public interest disclosure helps towards its outward accountability. If issues are identified, appropriate action is taken. The Department's documents suggest that it is a reporting system of any corruption, fraud or maladministration in the department. The department is guided by the Public Interest Disclosure Act 1994 (ACT, 1994) in this regard. This Act supports the reporting of wrongdoing in the public sector.

#### *5.4.2 Freedom of Information*

In the public sector, citizens are entitled to access all information from the public organisation. It is different from the private sector and an outward accountability mechanism of the public sector. Freedom of Information (FOI) legislation may be used in this case (Mulgan, 2000). FOI laws have made inroads into the older conventions of secrecy in the governmental agencies (Corbett, 1996; Roberts, 2000; Piotrowski and Rosenbloom, 2002). At the Commonwealth level in Australia, the Freedom of Information Act was passed in 1981 and came into effect in December 1982. It was one of the reforms of the Federal government of that time. In the Australian Capital Territory this Act

was passed in 1989. In the light of the economic rationality of the new public management the Department has adopted The ACT Freedom of Information ACT 1989. Roberts (2000) argued that Freedom of information law gives citizens the right of access to government information. The FOI Act provides the legal right to the public to see the documents held by ACT ministers and the department. It strengthens accountability to clients and to the law which is derived from the new public management. Freedom of information is not a private sector practice. It is an alternative to market based management control systems. Under this law the Department is accountable to the public.

The Department's organisational document revealed that the information and documents that may be available under this Act include: general files including internal, interdepartmental and public documents, minutes of meetings of management and other committees, agendas and background papers, policy statements, financial and staffing estimates, Diaries, rosters and worksheets, program and policy files, records held on microfilm, computer or paper in connection with specialized divisional functions, photographs and films, financial and accounting records, details of contracts, tenders, files on applicants, clients and properties, records of government including the machinery of government (including annual reports) and leases and deeds of agreement.

Evidence from the field supported that sometimes freedom of information creates problems within the department. As Piotrowski and Rosenblomm (2002) claimed that freedom of information illustrates the problem of protecting non mission-based, democratic-constitutional values in results-oriented public management. Generally, in the Department there is no application fee for freedom of information requests. However, processing charges may apply for large requests which are against the public interest. Roberts (2000) argued that governments attempt to sell information and freedom of information fees may create new economic barriers to openness.

#### *5.4.3 ACT Ombudsman*

The NPM initiatives forced public sector organisation to be more accountable to the public. To ensure accountability of the governmental departments, an Ombudsman's Office was instituted in the ACT. The ACT Ombudsman's Office investigates any citizen's complaint against any action of a government agency or official. If any individual citizen is not satisfied with the Department's decision, then the person can approach the ACT Ombudsman. The concept of ombudsman is now widely used in the public sector. In the line with NPM, some institutions in the private sector established external complaints mechanisms very similar to those in the public sector (Mulgan, 2000). If any person is not satisfied with the Department's internal review and ACT ombudsman review, the person can seek an independent review of the

decision by the Administrative Appeals Tribunal which is discussed next.

### *Administrative Appeals Tribunal*

Brewer (2007) argued that the development of NPM and public sector reforms in many jurisdictions, a consumerist model for handling complaints has come increasingly to the fore. Ensuring that public service complaints are handled effectively and rights of redress upheld is an integral feature of good governance and effective service delivery. Administrative Appeals Tribunal is one of them and an alternative market based management control system used in the public sector. In the ACT the Administrative Appeals Tribunal (AAT) is an independent body responsible for reviewing administrative decisions by governmental agencies. The AAT is headed by a president. Department's organisational document revealed that an application can be filed to the AAT if the request was originally decided by a minister or departmental head, if the person is unhappy with an internal review decision or there has been agency delay. This finding is similar to the findings observed by Mulgan (2000) that in certain cases, members of the public may also appeal to a number of merit review tribunals, such as Administrative Appeals Tribunal. However, an appeal cannot be submitted to the AAT if an internal review was possible but the aggrieved person did not ask for it. AAT appeal also cannot be done if the complaint has been submitted to the ACT Ombudsman but has not yet been deal with by the ombudsman.

It can be argued that these action control mechanisms have given the department strengths to operate efficiently and effectively. Empirical evidence collected on the organisation suggests that the Department implemented a wide range of action control mechanisms to cope with the changing public sector environment. These control mechanisms have brought economic logic into its new type of management in the Department. The Department's documents and evidence from the field indicated that these control devices not only supported the business culture in the DHCS, but has also reshaped the general orientation of the people in the Department.

## **CONCLUSION**

Evidence from the field showed that the researched Department introduced action control system to illustrate the Department's commitment to efficiency, effectiveness and accountability. It appears from the case that the adopted action control mechanisms forced the department towards performance and it is a clear sign of adoption of new public management practices. It is evident that the introduction of NPM ideals in the researched organisation has brought about formal and informal changes in their management practices. The

department ensures that the services and programs it provides are meeting the complex needs of its clients at all ages and stages of their lives. These views support Lawrence and Alam's (2000) argument that reforms identified people's need and offered a co-ordinated approach to service provision.

In this study it has been argued that to gain better understanding of the action control systems in an organisation, it is necessary to look at the relationship between day-to-day social action of the agents and the various dimension of social structure. Structuration theory (Giddens, 1976; 1979; 1984) is based on the understanding of the effects of the social structures, agency and system whereby changes in social structures and systems take place as a result of human action. Action control systems provide bindings of social interactions in an organisation across time and space and therefore, action control systems are considered as social practices. It acts as modalities of the structure. These modalities are the means by which structures are translated into actions. The modalities of action control systems are interpretive schemes, facilities and norms. These modalities explain how interaction is affected. In this study action control systems of the selected researched Government Department were discussed and argued that in the Department, these control systems are viewed as the modalities or procedures of structuration which mediates between the (virtual) structure and the (situated) interactions.

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