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An Invidious Position? The Public Dance of the Promiscuous Partisan

By Dennis C. Grube

Sir James Stephen was a distinguished under-secretary of state at the British Colonial Office from 1836 to 1847. In 1854 he was asked for his views on the idea expressed in the Northcote-Trevelyan report that civil servants should be selected on merit through competitive examination rather than through the system of patronage that then prevailed. He was against the plan, not because of its lack of logical appeal, but because he could see no prospect of people actually being drawn towards a career in the Civil Service.

The money to be earned is the solitary attraction. A clerk in a Public Office may not even dream of fame to be acquired in that capacity. He labours in an obscurity as profound as it is unavoidable. His official character is absorbed in that of his superior. He must devote all his talents, and all his learning, to measures, some of which he will assuredly disapprove, without having the slightest power to prevent them; and to some of which he will most essentially contribute, without having any share whatever in the credit of them.¹

If, (by some miracle!), people of real ability did happen to decide it was worth taking the test to become a civil servant, Stephen was sure that they would 'not usually be the kind of man wanted.' The brightest people would simply be too self reliant and resourceful.

Excellent gifts for a combatant in the open fields of professional competition, but gifts ill suited, and even inconvenient, to one who is to be entombed for life as a clerk in a Public Office in Downing Street. Why invite an athlete into a theatre, where no combat, and no applause, and no reward, awaits him?²

Of course, despite such objections, the Northcote Trevelyan report's commitment to meritocracy enforced by examination was ultimately embraced, and the report is still hailed today as forming the foundation stone for ideas of what a Westminster civil service should embody. But the obscurity or anonymity of which Sir James wrote has played a central role in the life of Westminster system public servants ever since. And this anonymity included even those at the very top of the Civil Service hierarchy. Throughout the twentieth century, the all-powerful mandarins who wielded immense influence at the centre of government were largely unknown to the wider public. To quote Peter Hennessy from the 2011 BBC documentary *The Secret World of Whitehall*, 'they were scarcely household names in their own household'. With, as Stephens would put it, 'no combat, and no applause, and no reward' – other than a quietly bestowed knighthood – such mandarins diligently went about their work behind the scenes.

Things have changed. The environment in which senior public servants work today is fundamentally different. A 24/7 news media with a voracious appetite and attack-dog

instincts provides a ceaseless stream of electronic and print-based communication, incorporating video and audio that can immediately bring mistakes to life. The advent of forums such as Senate committee hearings in Australia and select committees in the UK have seen public servants brought before MPs to publicly answer for aspects of public administration. The advent of social media has seen public service's embrace the opportunities of Twitter and Facebook, adopting direct forms of public communication that were previously simply unavailable. And a recent study by Rhodes confirms that '...nowadays, senior civil servants speak in public almost as often as ministers'.³ In short, public service leaders are appearing publicly more often, in more places, and to a wider range of audiences, than ever before.

The question for scholars and practitioners is: should we care? Does it in fact matter if public service leaders become more public figures than they have previously? The argument of this paper is that the reason these changes matter is because the traditional anonymity of the public service is linked in important ways to the impartiality of the public service. To dispense with the former is to endanger the latter in ways that re-shape the core role of public service leaders in a Westminster system. Once the views and advice of public servants become public, it opens those views to everyone who may wish to comment upon them. Frank and fearless advice that was once confined to a private office becomes instead a matter of public debate. Inevitably, this then leads to charges of politicization and partisanship, as public servants are attacked for being too close to government policy, or sometimes for being seen to contradict it. It seems an invidious position. It is in fact the job of senior public servants to be close to government policy, to discuss it with ministers, and to seek to implement it. When they do so privately, no wider perceptions or debates around politicization can ensue. But when those debates are taken into the public domain, senior public servants can find themselves engaged in exactly the kind of public 'combat' that Sir James Stephen felt was beyond their scope.

The late Canadian academic, Peter Aucoin, argued that the changes wrought over the past three decades by New Public Management are now giving way to what he characterized as 'New Political Governance' (NPG). Amongst the characteristics of NPG outlined by Aucoin is what he termed 'promiscuous partisanship', the idea that public servants are now expected to support government policy with the same fervor as if they were in fact partisans. The only difference being that they must then turn around and offer exactly the same fervor in turn to the next government when a change of government occurs. Aucoin saw this as fundamentally changing the nature of public servants from being the dispassionate providers of frank and fearless advice to becoming public advocates for the policies of the government of the day.

The anonymity of public servants, as invisible to parliament or the public, disappeared some time ago. In the environment of NPG, moreover, ministers, sometimes explicitly, usually implicitly, expect those public servants who are

seen and heard in countless public forums to support government policy, that is, to go beyond mere description and explanation.⁴

Aucoin suggests that such 'support for government policy' in fact becomes indistinguishable from a kind of partisanship that 'goes beyond the traditional requirement of loyalty to the government of the day. It substitutes partisan loyalty for impartial loyalty'. ⁵ Aucoin saw this kind of partisanship as happening by stealth, with official documents, guidelines and codes of conduct all still espousing high standards of impartiality. Informal partisan behavior, Aucoin argued, takes the form of mandarins essentially becoming 'agents' of the government they serve.

The expectation is not that they engage in the partisan political process, for example, at elections or political rallies. Rather, it is that they be promiscuously or serially partisan, that is, to be the agents of the government of the day in relation to stakeholders, organized interests, citizens, media, and parliamentarians as they engage in consultations, service delivery, media communications, reporting to parliament, and appearing before parliamentary committees. Ministers recognize that much of this work can be conducted without becoming political. But when the public value of what the government is doing is disputed, they expect public servants to rise to the challenge. To the degree that ministers can expect public servants to do so without instruction, the culture is infested with the norm of promiscuous partisanship.⁶

The sections that follow explore the public face of the modern mandarin in light of Aucoin's argument that public service leaders are becoming promiscuous partisans. I begin by outlining the traditional picture of the anonymous civil servant. I then investigate the evidence for a shift away from anonymity by outlining three short comparative case studies of public comments by mandarins in Australia, Canada, and the United Kingdom. In each case, public comments led to perceptions or allegations of politicization with administrative leaders being seen as advocates for the agenda of the government of the day.

Anonymity in Westminster Tradition

The Westminster system of government is not some objective standard that is held in place by rigid institutional boundaries, but rather a collection of traditions, beliefs and conventions that give the 'idea' of Westminster meaning in the minds and behaviours of individual actors. The convention that mandarins should remain largely anonymous or faceless became part of Westminster practice over time. The idea was not explicitly mentioned in the Northcote Trevelyan report of 1854, and yet was seen as a necessary corollary of the principle of ministerial responsibility, as Stephen's comments about civil

servants laboring in obscurity demonstrate. It was in the twentieth century that the principle of anonymity became an embedded part of Westminster convention, as bureaucracies expanded into vast administrative machines controlled by the kind of anonymous 'establishment' men in bowler hats beloved of caricaturists. This perception of permanent secretaries as being too far removed from the community led the Fulton Committee in 1968 to recommend that conventions of anonymity be softened.

Anonymity is not only part of the mystique of powerful mandarins, it is also fundamental to the workings of notions of ministerial responsibility. It is ministers – not mandarins – who are theoretically to be called to account for governance failings. As Dillman expressed it: 'If a minister cannot defend the actions of his civil servants to the satisfaction of Parliament he or she is obliged to resign, preserving the anonymity of the civil servant'. The strength of the anonymity convention was tested in Canada in 1978 when Jean-Pierre Goyer – then a Minister – criticized one of his officials by name inside and outside the parliament. The official sued for libel and in finding for the plaintiff, Justice Lieff reiterated that:

It is a long-standing convention of parliamentary democracy and the doctrine of ministerial responsibility which it encompasses that civil servants are *to remain faceless to the public*. Civil servants are responsible to their Ministers. Ministers, as elected officials, are responsible to the public.⁸

This kind of 'facelessness' that was perhaps still possible in the 1970s seems to have been superseded by the challenges of twenty-first century governance. Modern mandarins undertake some very public duties on behalf of the departments that they lead. They give speeches and media statements; they have individual or departmental Twitter accounts; they consistently front parliamentary committees and external commissions of inquiry; and in some cases they are asked to head public inquiries or reviews on behalf of the government. The breadth of the public duties expected of modern public service leaders is extensive. Of course, the fact that a duty is performed publicly does not necessarily mean that public servants have become partisan.

The next section explores three case studies in which contemporary mandarins have faced allegations of politicization through being publicly seen as too close to the agenda of the government of the day. In all three cases, the difficulties for public servants arose not simply from the content of their policy advice, but from its public nature. The media, opposition parties, and external commentators were all able to offer their assessments on the performance of public servants because their comments became part of the public debate.

Australia: Martin Parkinson on the Australian Economy

In May 2013, Australian Treasury Secretary Martin Parkinson faced accusations from the Liberal Party – then in opposition – that Treasury was producing figures in order to meet the political needs of the Labor Government. In particular, opposition shadow ministers took issue with budget forecasts of the revenues that could be expected to flow from the carbon and mining taxes. Shadow Assistant Treasurer, Mathias Cormann was quoted as saying: 'I don't believe for one minute that the Treasury left to its own devices would have come up with some of the unbelievable assumptions that Wayne Swan and Penny Wong have based their budget figures on'. ⁹

In his post-budget address to the Australian Business Economists in Sydney, Parkinson publicly defended the integrity of his department and the figures it provided to government.

Let me be very clear: Treasury does not provide the government with a range of numbers; Treasury provides its best professional estimate to the government ... It is up to the government of the day – and this applies back through history – to do what it wishes with those forecasts. ¹⁰

It was not the first time that Parkinson had been criticized by opposition MPs. In 2012 the then Shadow Treasurer, Joe Hockey, alleged that the Treasury had breached its impartiality obligations by providing the government with unflattering costings of opposition tax policies. On that occasion, Parkinson posted a response on the Treasury website, refuting the allegation and defending his department.

When the Coalition parties won the September 2013 election, one of Prime Minister Abbott's first announcements was that he was sacking several prominent departmental secretaries. This included Parkinson, who was to be kept on for the transition period up to the next budget but was to be replaced within a year. According to media reports, there was a perception amongst some in the Coalition that Parkinson had been too close to the policies of the previous Labor Government.

Ironically, only half a year later Parkinson would be accused of being too close to the Coalition Government when he gave a speech to the Association of Mining and Exploration Companies in Perth on 2 July 2014. In his speech, Parkinson included a reflection on the idea of 'fairness'. 'It is one thing to argue that reform proposals should be designed with fairness in mind – nobody would disagree with that. It is quite another to invoke vague notions of fairness to oppose all reform'. ¹¹ This reflection was interpreted by the opposition – now the Labor Party – as being an attack on their disagreement with parts of the recent budget. Opposition Leader Bill Shorten referred to the comments in parliament, and stressed that the Labor Party's position was not based on 'vague ideas of fairness'. The ABC quoted one senior source as saying 'Dr Parkinson sees himself as a political player'. ¹²

Extraordinarily, in the space of a few short months, Parkinson faced allegations from both major parties that he was supporting the political agenda of the other. It is of course no coincidence that the criticisms came on each occasion from the party that was in opposition. If the public service exists to serve the government of the day, then why did Parkinson's support of each government that he served attract such controversy? It's not because he was any more or less 'promiscuous' than previous mandarins, many of whom have served both political parties with equal distinction when in government. Nor is there much evidence in his comments of any kind of overt partisanship. The fact that the Treasury Secretary does his job in a way that attracts criticism from the opposition or the media does not necessarily mean that he is being partisan or has been politicized. What is changing is not partisanship, but *perceptions* of partisanship. It is the public nature of the comments of public service leaders that allow them to be assessed through partisan lenses. I'll return to the importance of *perceptions* of partisanship in the discussion section to follow.

Canada: Wayne Wouters and Kevin Page

Kevin Page was Canada's Parliamentary Budget Officer (PBO) between 2008 and 2013. His was an independent statutory role tasked, inter alia, with estimating the financial costs of various government policies and programs. Page became something of a controversial figure for his willingness to consistently contradict government ministers and official papers in their estimates of policy costs. As an independent statutory officer, his public disagreements with government policy are not an example of traditionally anonymous public servants taking on a more public role. The very nature of the position of Parliamentary Budget Officer makes it a public role in which independent analysis is likely to sometimes produce results that might be disputed by the political arm of government. The interest for this paper is how the traditional head of the Canadian public service, the Clerk of the Privy Council Wayne Wouters, was perceived as contributing to partisan disagreements with Kevin Page's work.

The Canadian Budget of 2012 was focused by the Harper Government on tackling Canada's budget deficit with billions of dollars in projected savings. Page, in his role as Parliamentary Budget Officer, sought specific details from the government and deputy ministers (the equivalent of UK permanent secretaries) about how departments planned to reach their fiscal targets under the budget. As Clerk of the Privy Council, Wayne Wouters was portrayed in the media as being in a battle with Kevin Page to withhold information and was later accused of having politicized his role in seeking to protect the government from Page's requests for fiscal detail.

In a 2014 report by think tank Canada 2020, Wouters was portrayed as having taken on the role of publicly defending the Harper Government in a partisan manner. The allegations of partisanship centred around a letter that Wouters sent to Page in September

2012, in which he refused to pass on some information and defended the government's need to provide 'credible' deficit reduction measures. The Canada 2020 report, authored by Prof. Ralph Heintzman at the University of Ottawa, argued that:

The Clerk of the Privy Council not only took on the highly political role of spokesperson for blocking parliamentary oversight of public finance – a political role that should *never* be assumed by a professional public service in a *parliamentary* democracy. He did so in what can only be described as a forthrightly partisan manner.¹⁴

The Heintzman paper received considerable media publicity, and the Privy Council Office defended Wouters' actions, with a spokesman reported as saying that Wouters had communicated not 'on behalf of government, but rather as head of the public service...'¹⁵

Was Wouters acting in a partisan manner or was he merely doing his job? Under the terms of the legislation governing the work of the Parliamentary Budget Office deputy ministers are tasked with providing information to the PBO upon request (section 79.3 Parliament of Canada Act). In other words, the legislation envisages the passing of information as taking place between administrative leaders rather than the political leaders of the government. There were arguments about whether Wouters had the power to respond collectively on behalf of deputy ministers, but the fact that the PBO was not happy with Wouters' stance does not automatically make him partisan. What led to the perceptions of partisanship was the public nature of the debate between Page and Wouters, including public comment on the correspondence between the two men. As administrative historians can testify, civil service files across the Westminster world are full of disputatious correspondence between departments. The difference of course is that in the past, such correspondence seldom saw the light of day, and therefore seldom operated to draw bureaucrats into the kinds of public spats that can lead to perceptions of partisanship.

United Kingdom: Nicholas Macpherson on a Scottish Currency

In September 2014, Scotland will vote in a referendum on whether it should secede from the United Kingdom to establish itself as an independent country. The lead up to the referendum has seen a wide ranging debate over what the impact of a 'yes' vote would be on things that Scotland and the rest of the UK currently share. High up on that list is the currency – the British Pound – and whether it would be feasible or desirable for Scotland and the rest of the UK to maintain a currency union even if the political union was dissolved. The British Labour Party, Conservative Party, and the Liberal Democrats, have all campaigned against a 'yes' vote, and the Coalition Government has sought and received policy advice from the Civil Service on what some of the implications of a 'yes' vote might be.

In February 2014, Chancellor of the Exchequer George Osborne gave a speech in Edinburgh outlining some of the potential challenges and pitfalls should Scotland choose to vote for independence. What made the speech controversial was not so much what the Chancellor said, but the use he made of advice he had received from the permanent secretary to the Treasury, Sir Nicholas Macpherson. In his speech, Osborne announced: 'Alongside this analysis I am also taking the exceptional step of publishing the internal advice I have received from the Permanent Secretary to the Treasury, Sir Nicholas Macpherson'. Macpherson's advice was both clear and clearly worded, leading to wide coverage in all sections of the British media.

Currency unions between sovereign states are fraught with difficulty. They require extraordinary commitment, and a genuine desire to see closer union between the people involved...I would advise strongly against a currency union as currently advocated, if Scotland were to vote for independence.¹⁷

The advice went on to reflect critically on fiscal policy in Scotland.

Finally, Treasury analysis suggests that fiscal policy in Scotland and the rest of UK would become increasingly misaligned in the medium term. Of course, if the Scottish Government had demonstrated a strong commitment to a rigorous fiscal policy in recent months, it might be possible to discount this. But recent spending and tax commitments by the Scottish Government point in the opposite direction, as do their persistently optimistic projections of North Sea revenues, which are at odds not just with the Treasury but with the Office of Budget Responsibility and other credible independent forecasters.¹⁸

In response, Scottish First Minister Alex Salmond suggested in a TV interview that UK civil servants were merely following the political line of their ministers.

Treasury civil servants do what they are told by George Osborne...Sir Nicholas Macpherson, in making the unprecedented publication of this advice, I think he might come to regret that step because he will be asked for his advice on other things like the consequences of withdrawal from the EU, for example...At one stage he actually questions the fiscal...I'm afraid we are in a situation where the UK government departments and civil servants do what they are told by their political masters.¹⁹

Macpherson himself, appearing before a hearing of the Public Administration Committee of the House of Commons in April 2014, insisted that he had not been politicized and that it had been his decision to allow publication of his advice. He asserted that civil servants had a duty to 'serve the national interest' and that '...if publishing advice could strengthen the credibility of the Government's position, it was my duty to do it'.²⁰ But

Macpherson also stressed that he saw this as an exceptional case, and that 'this is not something I would want to make a habit of.' 21

Macpherson stressed in the hearing that he has served governments of both political persuasions and has always sought to do so impartially. So whilst that makes him as promiscuous as all other civil servants, could his actions on this occasion be construed as partisan or simply as fulfilling his duty as Treasury Secretary? All defenders of the Civil Service, both practitioners and academics, would support the idea that civil servants should give frank and fearless advice. They should have no hesitation in speaking 'truth to power' in Wildavsky's phrase. In this case, Macpherson did so, and did so in very clear language. The advice certainly fitted well with the political view of the Chancellor of the Exchequer, but does that immediately make it partisan? The idea that civil servants should disagree with their ministers on every point simply to avoid being seen as partisan is patently absurd. What caused the difficulty in this case was that the advice was made public, and used politically by the Chancellor in his speech in Edinburgh. It immediately dragged the Treasury Secretary into the public limelight, where his views were then open to the perceptions of others who saw them as partisan because they had been used for political ends by the Chancellor.

Anonymity, Impartiality and Westminster Tradition

My goal here is not to provide an assessment of whether Parkinson, Wouters or Macpherson overstepped their roles or in actuality acted in partisan ways. The cases are illustrative only of the fact that when senior public servants communicate publicly – be it through speeches or published advice or some other format – their actions are scrutinized through a public lens. Their advice is assessed by a wide variety of commentators who then offer public judgements, which can lead to allegations of partisanship. Policy advice given privately can always be seen as neutral, whereas all public statements will be read through whichever lens external observers wish to place upon them. This places public servants in the challenging position that although they may simply be offering frank and fearless advice in the best traditions of the Westminster system, they may be perceived as having politicized themselves. It illustrates the vital role that the Westminster tradition of public service anonymity plays in buttressing the equally important Westminster tradition of public service non-partisanship.

The cases presented here help to refine Aucoin's conceptualization of 'promiscuous partisanship' by demonstrating how contested the idea of what constitutes partisanship actually is. In the three cases examined, Parkinson, Wouters and Macpherson were certainly promiscuous in the sense that all three served the government of the day whilst having all served previous governments of a different political stripe. Such promiscuity is hardly controversial – it is in fact in keeping with the best traditions of a Westminster

system civil service. Yet, what is beyond doubt is that in all three cases a public servant was able to attract a significant amount of controversy in a way that led to accusations of their politicization.

What has changed is not that public service leaders have suddenly become partisan, but rather that they have recently become 'public', allowing for *perceptions* of partisanship to emerge. Senior mandarins work at the interface of politics and administration. Their job is self-evidently not removed from the politics which surrounds it. That is why only anonymity can protect them from perceptions that they are partisan or political in the statements they make. If Westminster systems are moving towards expecting public servants to play a more public role – and empirically this seems undeniable – then some reconsideration of what the Westminster ideal expects of administrative leaders is required. Westminster tradition and convention needs to catch up with the new realities of practice and evolve some guidelines that allow public servants to fulfill their public roles without being targeted with allegations of partisanship.

It may be that the demands of modern governance simply will not allow a system of relative anonymity for senior officials to be maintained. In the age of social media and 24/7 news cycles public servants cannot insulate themselves from forms of communication that have become part of how they interact with the community. It may be that the decline in anonymity is simply part of the next evolution of the ever-malleable Westminster system of government. But it is important to assess the extent to which that decline in anonymity will also compromise the commitment to non-partisan impartiality that is the defining feature of permanent bureaucracies in the Westminster tradition. Certainly at senior leadership level, public servants who gain a public profile become a natural magnet for those who wish to examine their public comments for evidence of partisanship or politicisation.

The emergence of mandarins as participants in public debates is a significant change from Westminster tradition. Further research is needed to establish the extent of this change, what is driving the change at both a political and administrative level, and what it may mean for the future leadership roles we expect public servants to play. For example, what lessons can Westminster draw from other systems of government that have long-established bureaucracies – such as in Europe and the USA – for how to balance the public roles of administrative leaders with a commensurate commitment to protecting their non-partisan status?

The important thing is that a change towards a more partisan form of support is not achieved simply by stealth. Either conventions need to be revised to allow senior public servants to exercise a public face whilst protecting them from being drawn into political debates by MPs seeking to attack the government; Or the decision must be made to restrict public comments by bureaucratic leaders and the publication of their advice by ministers. A third option is that governments make the conscious decision that it is in fact desirable for public service leaders to serve as public advocates on behalf of the government of the day.

The role of various statutory officers shows that it is quite possible to have strongly independent public voices that scrutinize government performance in a non-partisan way. Extending such a robust 'right to comment' to the administrative leaders of government departments would be full of difficulties around lines of accountability and responsibility, but these are perhaps not insurmountable.

None of the options is straightforward or easy to implement, and in classic Westminster style the answer may well be some kind of compromise between the three options outlined. But in the absence of new settled conventions, claims of partisanship will continue to be leveled at those public service leaders who undertake acts of public leadership. Over time this can only serve to lift the public service as an institution further into the middle of political debates, undermining its ability to present itself as a permanent and impartial servant of the nation whose traditional Westminster role needs to be protected.

¹ Papers on the Re-Organisation of the Civil Service, London, Printed by George E. Eyre and William Spottiswoode, 1855, p. 75. Forming part of *The Trevelyan Papers* archive held at the University of Newcastle, United Kingdom – shelf designation CET 49.

² Ibid, p. 76.

³ R.A.W. Rhodes, *Everyday Life in British Government*. Oxford: Oxford University Press, 2011, p. 9.

⁴ P. Aucoin, 'New Political Governance in Westminster Systems: Impartial Public Administration and Management Performance at Risk', *Governance*, vol. 25, no. 2, 2012, pp. 177-199, p. 189.

⁵ Ibid.

⁶ Ibid.

⁷ D.L. Dillman, 'Enduring Values in the British Civil Service', *Administration and Society*, vol. 39, no. 7, 2007, pp. 883-900, p. 884.

⁸ Stopforth v. Goyer. *Ontario Reports (Second Series) Reports of Cases Determined in the Courts of Ontario*, Vol. 20, Ontario, Canada Law Book Limited, pp. 262-281, p. 272 (emphasis added).

⁹ J. Ireland, 'Opposition "doesn't believe" Treasury Claims of Independence', *Sydney Morning Herald*, 22 May 2013, http://www.smh.com.au/federal-politics/political-news/opposition-doesnt-believe-treasury-claims-of-independence-20130522-2k032.html
¹⁰ Quoted in R. Mulgan, 'High Stakes of Budget's Guessing Game', *Sydney Morning Herald*, 3 June 2013,

¹⁰ Quoted in R. Mulgan, 'High Stakes of Budget's Guessing Game', *Sydney Morning Herald*, 3 June 2013 http://www.smh.com.au/national/public-service/high-stakes-of-budgets-guessing-game-20130603-2nkuv.html#ixzz37VLTTkLV

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13 See E. Lindquist and K. Rasmussen, 'Deputy Ministers and New Political Governance: From Neutral Competence to Promiscuous Partisans to a New Balance?' in H. Bakvis and M. Jarvis, eds., From New Public Management to New Political Governance, Montreal & Kingston, McGill-Queen's University Press, 2012, p. 191.

¹⁴ R. Heintzman, *Renewal of the Federal Public Service: Toward a Charter of Public Service*, A Policy Paper Prepared for Canada 2020, 2014, p. 9, http://canada2020.ca/policy-papers/public-service-renewal/

¹⁵ Quoted in K. May, 'Privy Council Office Defends Top Federal Bureaucrat', *Ottawa Citizen*, 16 June 2014, http://ottawacitizen.com/news/politics/privy-council-office-defends-top-federal-bureaucrat

¹⁶ G. Osborne, Speech by Chancellor of the Exchequer, George Osborne on the prospect of a currency union between an independent Scotland and the rest of the UK, Edinburgh, 13 February 2014,

https://www.gov.uk/government/speeches/chancellor-on-the-prospect-of-a-currency-union-with-anindependent-scotland

https://www.gov.uk/government/uploads/system/uploads/attachment data/file/279460/Sir Nicholas Macp herson - Scotland and a currency union.pdf

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http://data.parliament.uk/writtenevidence/committeeevidence.svc/evidencedocument/publicadministration-committee/civil-service-impartiality-and-referendums/oral/8504.html ²¹ Ibid, p. 4.

 $^{^{17}}$ N. Macpherson, Minute to the Chancellor of the Exchequer on the topic of 'Scotland and a Currency Union', 11 February 2014,

¹⁹ Quoted in Scotsman, 'Scotland "Will Have Range Of" Currency Options', *The Scotsman*, 14 February 2014, http://www.scotsman.com/news/politics/top-stories/scotland-will-have-range-of-currency-options-1-3306336

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