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Enhancement of the Accountability of Public Sectors through Integrity System, Internal Control System and Leadership Practices: A Review Study

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Abstract

Currently, governance in public administration has become a global issue as a result of the continuous stream of governance failures, fraud, inefficiency, corruption, and poor internal control and financial management. Public sectors worldwide are now under pressure to justify the sources and utilizations of public resources as well as improving the performance in their services delivery. Now it is considered as public rights to monitor the transparency and efficiency of public administration. To ensure good governance, understanding the way to improve accountability in public sector is very essential. Therefore, to enhance the accountability in the public sector, based on the literature review this study discusses on the organizational internal factors that has influences on accountability; integrity system, internal control system and leadership qualities. This study could assist policy makers to establish more accountability among different departments and agencies of government.

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1. Introduction

Many countries have reformed its public sector to meet the public demand of a more transparent and accountable government. The focus is on the reformation and transformation of public sector to become more efficient and effective in delivering the services remain robust. In addition, the evolution of new technology has put the government to devise the integrity value of public sector with strong command in leadership to steer the efficiency without abandoning the value of good governance.

In administration, it is important to have good governance principles to improve the citizens' trust and the legitimacy of the politico-administrative system (Christensen & Skaerbaek, 2007; Salminen & Ikola-Norrbacka, 2010). The concept of good governance is a value-loaded concept, recommending an ideal of administrative behaviour, and rejecting behaviour that is unethical or questionable (Bouckaert & Walle, 2003; Inglis et al., 2006; Shafer, 2009). The common values and principles explain the relationship between public authorities and citizens which good governance will depend on the morality of public service (Andrews, 2010; Bhuiyan & Amagoh, 2011; Kalsi et al., 2009).

Accountability is always related to good governance that implies public organizations which conduct public matters, manage public funds and guarantee the realization of human rights in a way fundamentally free from abuse and corruption, as well as obeying the rule of law (Bhuiyan & Amagoh, 2011; Morrell, 2009; United Nation Human Rights, 2012). In this day accountability and governance appear to be coexisted between each other. Collier (2008) stated that accountability entails governance and a stakeholder accountability perspective is the only available option for organizations like public sector. This notion also shared by O'Dwyer & Unerman (2007) which stated that in the quasi-public sector where accountability mechanisms have tended to focus on upward accountability to funders rather than downward to the recipients of services.

The term of public sector accountability usually relates to the relationship between the politicians and citizens as well as public managers. Because of paradigm shift, accountability is seen more interesting area to study when involving public management and accountability which is discussed by the recent research literature, namely from New Public Management to New Public Governance (NPM) (Almquist et al., 2013). NPM is introduced as an alternative built on market-based solutions and customer-driven management. At this time, NPM has evolved on how the public sector should be managed and worked to something more achievable (Corte-Real, 2008; Rhodes et al., 2012).

According to Blagescu & de Las Casas (2005), Bovens, (2007), and O'Dwyer & Unerman (2007), the term of accountability is referred as relationship based on commitments of some people to demonstrate, review, and take responsibility for performance, both the results achieved in light of agreed expectations and the means used. It is not just a formal other but it includes moral, rights and obligations.   Rutkowski & Steelman (2005) define accountability as compliant and meeting personal responsibilities, feeling obligated to another individual and having to justify an action to others. Normally when leaders are accountable for the feedback they will feel obligated to use it to improve performance (Allen & Dennis, 2010; Hall et al., 2004; McCall, 2012).

This is imperative as the public have an ultimate right to know and to receive facts and figures which would assist them to debate and decide the destiny of their elected representatives (Almquist et al., 2013; Christensen & Skaerbaek, 2007; Subramaniam et al., 2013). In this process, accountability is vital to demonstrate as a democratic way on how government conduct to monitor and control while preventing the development of concentration of power and enhancing the learning capacity and effectiveness of public administration (Aucoin & Heintzman, 2000; Peters & Pierre, 1998; Rotberg 2004). Salminen & Ikola-Norrbacka (2010) suggested that fundamentally, every government is trying to appear good and reliable government in the eyes of the public. In order to avoid unethical actions against regulation, anti-corruption laws and ethical codes have been established and enforced.

The concept of accountability has been evolving and broadening to a broader concept of integrated financial management and stewardship over the effective and efficient use of financial and other resources in all areas of government operations (Bovens, 2007; Kaldor, 2003; Mulgan, 2000). Accountability in the public sector requires governments to answer to public to justify the source and utilization of public resources (Almquist et al., 2013; Jorge de Jesus & Eirado, 2012; Laegreid et al., 2008) because there are perception that the government are inefficient and has poor performance in services delivery (Barton, 2006; Hui et al., 2011). Due to the growing concern on how the government spends the money, the public demands seem increasing and adding up a pressure to the government in managing the resources prudently (Abu Bakar et al., 2011; Almquist et al., 2013; Bhuiyan & Amagoh, 2011; Mulgan, 1997). The problem with the belief is that it cannot be fixed simply just by changing the structure of

bureaucracies (Siddiquee, 2006). The public sectors also need to be transformed into becoming a reliable and efficient one, while at the same time possesses good governance's ethic (Christensen & Skaerbaek, 2007; Haat et al., 2008).

There are links between the quality of services and citizens' trust (Bouckaert & Walle, 2003; Chang, Chen, & Lan, 2013; Horsburgh et al., 2011). Lack of trust in public administration does not mean dissatisfaction with service quality, but in other way which is satisfaction towards the quality of public services will immediately improve citizens' trust in public organizations. The politicians, NGOs, employees, the private entities and also the public at large are the biggest stakeholders for the government (Jensen, 2001; Wong et al., 2007). Their observation on whatever government is going to do is indispensable (Pesqueux & Damak-Ayadi, 2005).

Several studies found that there are many factors clearly influencing trust, some of them connected to services and management such as keeping of promises, learning from mistakes, comments of family and friends about services, the staff's conduct of ethics towards customers, their interest in people's views, the qualities of leaders and the quality of leadership/management (Heintzman & Marson, 2005). There are five forms of accountability in the public sector organisations were found in Australia namely political, public, managerial, professional and personal, together with two discourses which are structural and personal (Sinclair, 1995). The Nordic countries share even more similar values and principles, such as democracy, openness, service and efficiency for accountability in public sectors (Corte-Real, 2008; Pekkarinen et al., 2011; Salminen & Ikola-Norrbacka, 2010). In the British tradition presumes that their civil servants are loyal to ministers, they must be neutral and the relationship between the minister and civil servants should be based on trust (Joannides, 2012; Salminen & Ikola-Norrbacka, 2010). From the context of Finnish public administration, three core-ethical issues namely trust, good governance and unethical actions were examined by Kalsi et al., (2009), and Plumptre & Graham (1999).

To assure better public sector, understanding the way to improve accountability in public sector is very important. In line with that, to determine and explore the factors that promote accountability in the public sector organisation, this study discusses the relationship of integrity system, internal control system and leadership qualities in enhancing accountability in the public sector. It will help the policy makers on encouraging accountability environment among different government departments and agencies.

2. Integrity System for Accountablity in Public Sector

Initially the Roman philosophers developed integrity as a moral notion that has a general meaning of moral uprightness and/or wholeness (Bauman, 2013). The theory of integrity concept has been discussed not only in ethics area but also in many fields such organizational behaviour, human resource management, psychology as well as leadership (Bauman, 2013; Trevinyo-Rodríguez, 2007).

In organizational view point, integrity or ethical behaviour refers to not only being corrupted or fraudulent but it lies in quality or characteristic of individual or organizational behaviour that represents the quality of acting in accordance to the moral values, standards and rules accepted by the organization's members and society (Kolthoff et al., 2010); Bauman, 2013). It is also considered as a matter of coherence and consistency between organisational aims, personal values and beliefs, and individual behaviour (Badaracco & Ellsworth, 1991). Therefore, it is assumed to have a direct influence on organizational action and decisions or moral choices (Trevinyo-Rodríguez, 2007), and the management has an important role in shaping the integrity of an organization (Kaptein, 2003).

Integrity is deliberately needed for establishing relationships of trust, within the boardroom and with stakeholders (Coulson-Thomas, 2013). While in the government, according to Mutula & Wamukoya (2009), their ultimate aim is to safeguard the public interest through an efficient and effective governance system that enhances protection of rights, demonstrates accountability and integrity in their daily activities and also its public officers. Mintrop (2012) fund the initiative by the government in encouraging the good value, ethics and integrity has a positive impact on accountability. Jones (2009) added that strength of integrity is indicated by good balance between external demand values, and perceived needs, rooted from culture that takes external performance responsibilities especially to the public which lead to accountability. Allocating the resources to cultivate organizational environments which lead to the increment of democracy perception levels will support the building of organizational and operational integrity. Integrity stimulates employees to comply and helps to instil values that support a commitment to ethical conduct. Therefore, integrity system is very important to play a major role in ensuring accountability and transparency within the organization

3. Internal Control System and Accountability in Public Sector

Internal control is a multidimensional concept and has been discussed in many ways in the management control literature (Agbejule & Jokipii, 2009; Bowrin, 2004). It is not solely a procedure or policy that is performed at a certain point in time. Relatively, it is a continually operating, integrated system at all levels within an organization (Haron et al., 2010). In business, the organizations face so many risks on daily basis which include the failures of internal control mechanism, financial fiasco, catastrophe or environmental disasters, non-compliance and regulatory violations. These risks are worsened by the advancement of technology, high acceleration in the pace of business, multi-faceted financial sophistication and globalisation which have all contributed to amplify the complexity of risks for companies to endure.

A good internal control system will benefit an organization in preventing the incidence of bad financing as well as helping organization to work effectively and in harmony while detecting errors and irregularities in its operation (Pathak, 2005 and Wardiwiyono, 2012). Organizations also recognise the importance of internal control system as well as risk management, which have been viewed as useful tools in safeguarding the overall achievements of company's objective and in increasing shareholders' value (Aziz, 2013).

Internal control system also plays a vital part in the internal auditing practices since the internal auditors might be considered as being experts in management control (Fadzil et al., 2005). Therefore, according to Bowrin (2004) it is an integral component of an organization's overall governance structure, which is intended to direct and control its activities by promoting transparency, accountability, responsibility, and fairness to all stakeholders.

In the public sector organisation, the roles of internal control is to support the system establish while fostering the decision maker's accountability (Bianchi, 2010). However, failing to establish a reliable and dependable system could harm the organisation in many ways while exposing the risk to the efforts of nurturing accountability in the public sector. Higher dependency on the control system is constantly associated with higher expectation on enhancing the accountability in the organisation (Liu, 2011). Since the internal control system is providing an emphasis towards accountability, therefore, its practise in the public sector seem crucial at any stages in enhancing accountability in the public sector organisation.

4. Leadership Practices and Accountability in Public Sector

The leadership practices helps to achieve the quality and positive outcomes. To endorse leadership as described requires personal and managerial authority being used in an appropriate balance (Greenfield, 2007; Subramaniam et al., 2010). Those who have shown this skill has managed to develop their emotional intelligence and have a range of leadership styles to draw upon (Thomas, 2009). Effective leadership can drive improvements in team work, quality and safety, and innovation (Greenfield, 2007).

Based on the interview with all long-time leaders, highly valued by their employees and other stakeholders, and active in multiple settings, Marques (2010) pointed out several characteristics of a leader such as conforming moral and values, highly ethical, honouring Integrity, honesty and trust, has vision, full of respect, passion, commitment, compassion, justice, kindness, forgiveness, courage, love, deep listening, inspired and inspiring, authenticity, multidimensional, and amendable to change.

With this current development the organization requires not only the manager but also a manager with leadership charisma (Hoffman & Frost, 2006; Simpson, 2007). Most of them struggle to become better at the task of leadership which the struggle is understandable with such limited time (Thomas, 2009). Therefore, when the behaviour of the leader is too different from the expectations of the followers, undesirable consequences can happen and weaken individual and work group performance (Subramaniam et al., 2010).

Gonzalez & Firestone (2013) conducted the qualitative study of the meaning of accountability to principals as a leader in examining few aspects of principal accountability. Study was conducted in New Jersey public middle school principals who had served in the same school for minimum of three years. Study found that school leaders play a key role by interpreting state and federal policies in ways that influence local interpretation. Even with highly prescriptive policies reinforced by strong mandates, most schools face such a complex environment that principals must help teachers and others to sort out what they need to do. Because of this complexity, principals inevitably rely on their personal code to reconcile conflicting accountabilities. Therefore, there are possibilities of gap in the leadership style posed by the leader that could affect the accountability.

The reputations of leaders have impact on the degree of formal accountability mechanisms for their work-related

decisions and actions (Hall et al., 2004). This highlights the complex relationships that appear among leader reputation, trust, and accountability which also can facilitate leader performance and effectiveness. In order to achieve greater accountability within the public sector organisation, focus on developing the appropriate characteristic of leadership must be achieved.

5. Conclusions

In the literature, there are connection of accountability with the integrity system, internal control system and leadership qualities. The integrity system placed by the department in the public sector has a positive impact in nurturing the accountability in the department which lead to enhance public sector accountability as general. It is found in literature that strong emphasis on controlling the activities and operation through designated law, regulation and procedures guarantee the growth of accountability in the public sector. Proper and systematic internal control system is very implement because it helps to grow the confidence among the stakeholders. Moreover, it will help to reduce the allegation against the government officials who are practising cronyism and nepotism in the public sector. Further, the leadership qualities were found influencing in enhancing accountability in public sector. Leader who promotes moral value and provides clear visions and missions could attract their followers in sharing the good universal value which enhances the accountability of the organisation. It is undeniable that leadership is crucial factor especially when dealing issues in the public sector where leaders possess ethical and higher moral values that are more appreciated by their followers rather than the others who are indifferent. The leader in the public sector is likely to have strong characteristic in leading such big organisation with larger fund to handle with. Therefore, having leadership charisma and capabilities are crucial to drive the organisation in achieving its ultimate goal as a protector to this nation. This could promote accountability among the employees in the public sector in achieving the goal of serving the nation and work for social wellbeing.

It is suggested that every department and ministry to produce or report on the ethics and integrity activities that are organised by them in order to cultivate the good governance in the organisation. In order to educate the public on the significance step that has been taken by the government in reducing misconduct among its employees, the report should make available for the public to assess. Mintrop (2012) suggested that the strong integrity pattern can lead to accountability in significant way.

While the public sector is being accused for being inflexible in carrying out their daily activities and being accused for many red taped procedural, the important of implementing the internal control system cannot be deserted. Public sector is a guardian for the stakeholders who protected their interest by ensuring every people deserves to be treated fairly and just in order to achieve a harmonious nation. Therefore, the system and procedure that can protect the nation must be in place. However, to accommodate and serve with efficiency, the control system should be developed and modified to reduce the complexity and at the same time offer the sufficient protection to the stakeholders as a whole. Question over the efficiency of punishment mechanism to the employee whom practises the malevolent activities is heard out loud. As found by Shaoul et al., (2012) that the control factor used by the stakeholder in some country like Germany has risen a tension in maintaining the traditional accountability. Therefore, it is imperative to acknowledge that by introducing the control factor, it will contribute to boost the accountability. As far as the stakeholders concerned, the stern action towards the dishonest person is more justified together with implementing the preventive measure as a main control system.

Continuous development of the leaders should be prioritised as it effects directly to the public sector accountability. The government training systems and facilities should be strengthened. The conducive environment around the public sector's organisation is vital to develop human capital which shares the vision and mission with the stakeholders. Leaders are needed to guide the followers to the right path. Perhaps, by applying variety sets of leadership styles in different situation and organisation, it could nurture the ability of the department in instilling accountability within its employees and environment as well as the public sector at large.

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