

**Expecting too much and Getting
too Little?**
***Public Accountability in an Era of
Collaborative Federalism***

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EXECUTIVE SUMMARY

The Social Union Framework Agreement (1999 [SUFA]) articulated a new model of accountability across governments in the realm of social policy in the name of collaborative, cooperative federalism. This arrangement emphasized accountability to the public, and minimized traditional practices whereby provincial and territorial (P/T) governments were solely accountable to Ottawa for their spending and policy decisions. This report aims at developing an understanding of what this new accountability arrangement meant and continues to mean for both governments and citizens, and assess the ways in which governments meet the objectives of public accountability. Specifically, the purpose of this research was to produce:

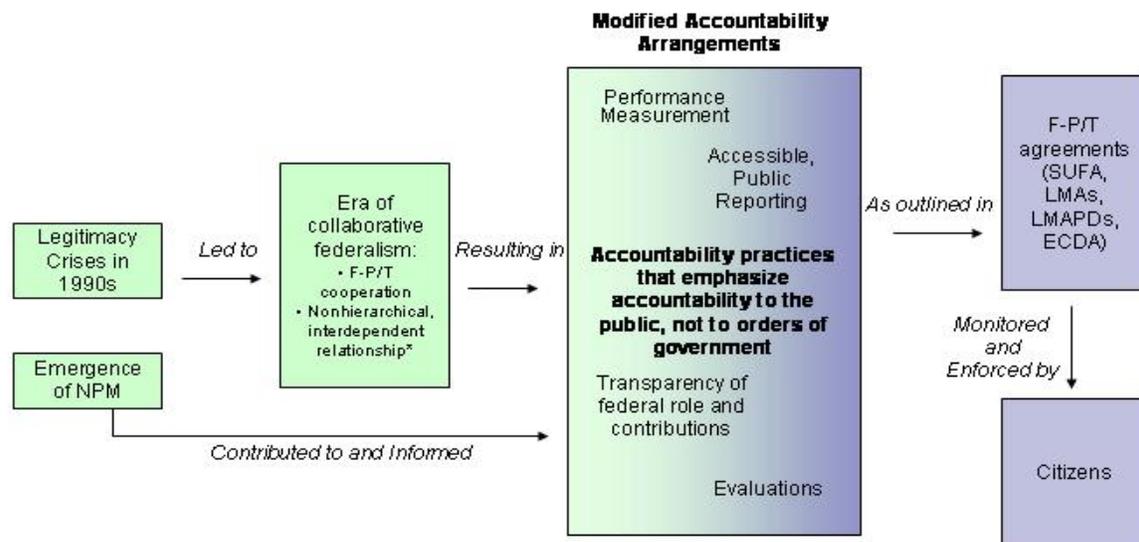
- An assessment of the impacts that the public accountability arrangements have on governments and citizens.
- An understanding of the commitments to public accountability made in intergovernmental agreements, and an assessment of the ways in which four provinces fulfill these commitments.
- The identification and assessment of three potentially promising policy options with respect to improving public accountability that highlight smart and realistic practices within an era of collaborative federalism.

The Conceptual Framework (pictured below) of this research demonstrates that public accountability is a product of an era of collaborative federalism, brought about by a series of events that caused Canadians and governments to question the functioning of the federation, and informed by the theory of new public management (NPM). Federal-Provincial/Territorial (F-P/T) governments signed administrative agreements which articulated mutually agreed-upon commitments to meeting the objectives of public accountability. Citizens were put in charge of monitoring and enforcing these commitments.

Impacts on Governments and Citizens

Collaborative federalism is characterized by F-P/T cooperation, whereby the two orders of government establish an interdependent, non-hierarchical relationship (Lazar and McIntosh, as cited in McIntosh, 2000, p. 4), leading to an arrangement of public accountability. For P/T governments, this means that they have primary responsibility over measuring, publicly reporting on, and evaluating the effectiveness and efficiency of their programs and policies. The federal government primarily plays the role of funder through fiscal transfers governed by joint F-P/T agreements, and demands that P/T governments articulate the

Conceptual Framework



* Source: Lazar and McIntosh, as cited in McIntosh (2000), p. 4

Government of Canada's role in, and contributions to transfer-related policy development. A review of the literature found that this system of public accountability has the greatest impact on citizens. By placing the responsibility on the public to hold governments accountable, citizens are expected to:

- Become 'experts' in, or at least more informed about policy so that they can emerge as judge and jury over government decisions;
- Navigate through the division of powers so that they hold the correct order of government accountable for a particular policy decision; and
- Transform this information into an opinion about governments' performance, and potentially take this opinion to the ballot box.

Some scholars have argued that the expectations on the citizenry are unrealistic, and so it is necessary to involve third-party groups, such as stakeholders and civil society organizations within the public accountability arrangement. Their involvement can decrease the expectations placed on citizens by spreading out the responsibility to hold governments accountable. There are a number of issues associated with involving third parties, particularly the reality that third-parties come to the table with their own interests, and can not act on behalf of all citizens, but instead represent only those that have aligned interests.

Public Accountability Commitments across Agreements

A key deliverable of this research was to develop an understanding of public accountability commitments across a series of agreements, and identify common themes. In assessing SUFA as well as three F-P/T agreements—the Labour Market Agreements (LMAs), the Labour Market Agreements for Persons with Disabilities (LMAPDs), and the Early Childhood Development Agreement (ECDA), four common commitments to public accountability were uncovered:

1. A commitment to make reports accessible in a public domain.

2. A commitment to measure the performance of programs delivered through agreements using an agreed-upon set of output- and outcome-related indicators.
3. A commitment to clearly articulate the role and contributions of each order of government within agreement-related initiatives.
4. A commitment to conduct evaluations so that best practices and gaps in progress can be identified.

Compliance to Public Accountability Commitments

Four provinces that range in size and region—British Columbia, Manitoba, Ontario, and New Brunswick—were selected to assess the ways in which P/T governments fulfill the four public accountability commitments identified. This assessment was limited to compliance to the accountability commitments outlined in the LMAs, the LMAPDs, and the ECDA. The following conclusions were made:

- On average, accessing reports in a public domain (the Internet) took 25 minutes, and required navigating through seven web pages before locating relevant documents.
- Although F-P/T agreements outline commitments to measure output and outcome-related indicators, governments usually only publish output data, if any at all.
- P/T reports generally articulate the financial contributions made by the federal government through a particular agreement.
- Although all agreements make commitments to conduct evaluations, as defined by F-P/T agreements, these are almost never done.

These findings confirm, to some extent, that the expectations placed on citizens are unrealistic. With such variance between expectations placed on citizens and government compliance to public accountability, it is difficult to conclude that this system of public accountability was designed with the public in mind. Improvements to this accountability system are necessary so that the gap between expectations and compliance is narrowed.

Options for Improved Accountability

The findings of this report suggest that the commitments to public accountability are often not fulfilled, and so citizens remain poorly equipped to hold their governments to account through this mechanism. Three options that cover a range, but all aim to strengthen public accountability while upholding the principles of collaborative federalism, were identified:

1. Maintain current arrangements with enhanced commitments to public accountability, including more precise commitments around evaluation and public reporting schedules.
2. Enable third parties to either monitor and evaluate public accountability commitments, or support governments and citizens in doing so.

3. Reduce public accountability commitments and rely on internal P/T accountability arrangements to do the job, while spreading out the responsibility of reporting across F-P/T governments more evenly.

The Way Forward: Closing the Gap

An assessment of the options revealed that option two appears to be the most promising way forward. It is recommended that third parties play a supportive role in assisting governments to fulfill their commitments, while enabling citizens to engage in a more realistic manner. Here, third parties would support governments in developing common reporting and evaluation templates, and would also establish a common webpage where all reports would be posted for easy accessibility. By incorporating third-parties to play a supportive role, burdens are taken off of both citizens and P/Ts, which would improve compliance, and reduce expectations on citizens to a more realistic level. This option also helps to bridge the gap between expectations on citizens and P/T compliance so that governments are held accountable by the public in a way that is consistent with the principles of collaborative federalism.

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INTRODUCTION

After the signing of the Social Union Framework Agreement (SUFA) in 1999, Federal-Provincial/Territorial (F-P/T) governments adopted modified accountability practices in the name of collaboration that provided provincial and territorial governments with more autonomy. Prior to the adoption of SUFA, provinces and territories (P/Ts) were held accountable to Ottawa through formal reporting for many of their spending and policy decisions, but with its signing they were now held accountable to their respective publics. According to Janet Kelly (2005), this shift from government-to-government to public accountability has had significant implications for intergovernmental relations, since it has not changed what government does, but has changed *how* government does it (p. 76). Indeed, public accountability has required governments to commit to measuring and reporting on performance publicly, for citizens to (in theory) monitor and draw conclusions about their government's activity, and take these conclusions to the polls. This system of accountability assumes that citizens have the means, capacity, and interest to use these reports to form opinions about governments' performance.

This research is conducted for the Intergovernmental Relations Directorate (IGR) at Human Resources and Skills Development Canada (HRSDC), who is interested in examining evolving public accountability practices. This work becomes increasingly important as legislation for major fiscal transfers to the P/Ts expire in 2014, alongside many other smaller F-P/T agreements. Working in collaboration with central agencies, departments will be responsible for providing advice on the 2014 transfer negotiations in their respective policy areas. HRSDC will need to provide advice on the expiry of some 9 agreements leading up to 2014. HRSDC's IGR—a team within the Department's Strategic Policy and Research Branch—has been tasked with coordinating the departmental strategy with respect to 2014 transfer renewal, and advising senior officials, central agencies, and the political realm on this issue.

IGR has drafted a work plan to guide work and deliverables for this issue, which calls for the completion of a series of “think pieces” that address issues that fall under the transfer and agreement renewal umbrella. One of these deliverables is to collect and assess a full range of HRSDC's accountability arrangements that are attached to current transfers and agreements, with a particular emphasis on public accountability structures. Beyond the transfer renewal work plan, IGR often takes inquiries by P/T officials regarding public accountability. As such, this topic has been of interest to the Directorate for some time.

The following research is meant to contribute to this component of IGR's transfer renewal work plan and address ongoing questions that public officials have about public accountability. **It is aimed at assessing *how* provincial governments fulfill their commitments to public accountability that were made in F-P/T**

agreements, and *if* these practices allow for citizens to fulfill the responsibilities expected of them within this system of accountability. This research is not interested in making judgments about the merit and effectiveness of the agreements' policy objectives and subsequent outcomes.

It will achieve this by first drawing on the literature to identify the context within which public accountability came into existence, and the role that citizens are expected to play in this accountability arrangement. It will then outline the public accountability commitments made by F-P/T governments in three agreements that fall within HRSDC's jurisdiction—the Labour Market Agreements (LMAs), the Labour Market Agreements for Persons with Disabilities (LMAPDs), and the Early Childhood Development Agreement (ECDA). It will then assess the way in which four provinces fulfill their commitments to public accountability. These provinces, which differ in size and region, include: British Columbia (BC), Manitoba, Ontario, and New Brunswick. In particular, it will examine how these governments fulfill their specific commitments to making reports accessible in a public domain, measuring the performance of their agreement-related initiatives, making transparent the federal role and contribution to the agreement-specific policy fields, and completing program evaluations. This assessment will then be used to assist in developing policy directions with respect to improving accountability arrangements attached to F-P/T agreements in preparation for the 2014 round of transfer and agreement negotiations.

Three key needs were identified with respect to this research: an inventory of the commitments to public accountability made in F-P/T agreements, and the identification of any themes across these agreements; an understanding of how public accountability has manifested itself into day-to-day practices across the provinces; and an overview of promising policy options to inform the upcoming renewal of F-P/T agreements in 2014. To address these needs, the report includes:

- An assessment of the impacts that the public accountability arrangements have on governments and citizens.
- An understanding of the commitments to public accountability made in intergovernmental agreements, and an assessment of the ways in which four provinces fulfill these commitments.
- The identification and assessment of three potentially promising policy options with respect to improving public accountability, that highlight smart and realistic practices within an era of collaborative federalism.

The following is broadly aimed at deepening IGR's understanding of public accountability practices. The report proceeds by first developing a conceptual framework of these accountability practices in action, followed by an examination of the literature, which pays particular attention to the expectations placed on

citizens in this system of public accountability. It will then take an inventory of accountability commitments made in three agreements, and assess how these commitments are fulfilled across four provinces. This assessment, as well as the conclusions revealed in the literature review, will then be used to inform policy directions with respect to improving accountability mechanisms attached to F-P/T agreements.

Methodology

This report conducts a qualitative assessment of the ways in which provinces have met their public accountability commitments made in the Labour Market Agreements (LMAs), the Labour Market Agreements for Persons with Disabilities (LMAPDs), and the Early Childhood Development Agreement (ECDA). As such, this report primarily draws on a review of documents and practices across the provinces. This report begins with a historical review of F-P/T relations in the area of social policy, as well as an overview of the intergovernmental elements underpinning policy areas that the agreements under examination fall into—labour market, disability, and children’s policy. This overview is restricted to the Canadian context, and is meant to deepen the understanding of the intergovernmental factors driving and shaping each policy area.

A review of the literature on the emergence of public accountability practices will also be conducted. This review will focus primarily on public accountability in Canada, as there emerged a series of events that were unique to Canada and of primary interest to this research that drove the adoption of public accountability practices. A review of the impacts of SUFA will also be conducted. This section is aimed at exploring what the signing of SUFA meant for intergovernmental relations, and what it meant for Canadians in general. The primary focus of this review will be to assess the ways in which the public accountability commitments outlined in SUFA resulted in an increased role for the citizen, and gather an understanding of how realistic these expectations on the citizenry were. This literature review is not a key deliverable of the report, but is important to provide context and inform subsequent components of this research.

Following the literature review, this report will conduct a document review of the public accountability commitments made in SUFA, the LMAs, the LMAPDs, and the ECDA. The goal of this section is to identify themes across the agreements, and to highlight the extent to which SUFA has been used as a guide for subsequent F-P/T agreements. The LMAs, LMAPDs, and the ECDA were chosen to be the primary focus of this research as they capture a range of policy streams that fall within HRSDC’s jurisdiction—labour market, disability, and children’s policy. Furthermore, the LMAs and the ECDA expire in 2014, and the LMAPDs are expected to expire 2013. Therefore, all agreements are implicated in the transfer and agreement renewal discussions that the Department is participating in. These agreements also cover a range of time, with the ECDA being signed in 2000 and the LMAs being signed between 2008-2009. By

selecting agreements that occupy a range of time throughout the SUFA-era, it is hoped that an assortment of public accountability practices will be uncovered, so that comparisons can be made and gaps can be identified.

A review of the ways in which provinces fulfill their commitments to public accountability, as outlined in F-P/T agreements, will be conducted. This section relies on a review of province-specific documents, and aims to identify if and how public accountability commitments are being fulfilled ‘on the ground.’ Four provinces were chosen for this analysis—BC, Manitoba, Ontario, and New Brunswick. These provinces range in size and region, and it is hoped that by selecting this range, broad conclusions can be made about accountability practices across all provinces. It is recognized, however, that by excluding other provinces, important practices will be overlooked. In particular, by not including Quebec in this report, research conclusions fail to capture the unique public accountability practices in the province. Quebec, however, has opted out of most F-P/T agreements for jurisdictional reasons, and it would therefore not be appropriate to include it in this analysis.

Three policy options for improving public accountability are also explored and assessed. The criteria for these options are that they remain realistic, and align with principles of collaborative federalism, as outlined by SUFA. The section is informed by the positive practices and gaps identified in the document review of P/T public accountability practices.

Study Limitations

Much of the writing on the signing of SUFA and the emergence of collaborative federalism and public accountability has been focused on assessing the impact that these forces have had on policy. Furthermore, a review of SUFA, as well as an influx of literature on its impact, was completed within the first three years of its signing. Some scholars have found that public accountability commitments outlined in SUFA are poorly put into practice and fulfilled across the provinces (see Philips, 2003; Kershaw, 2006; Anderson and Findlay, 2010). However, it appears as though an exhaustive scan of how the commitments made in SUFA and F-P/T agreements have been operationalized has not been completed. Conducting such a scan becomes increasingly important as most F-P/T agreements in the area of social policy are set to expire March 31, 2014. This research attempts to fulfill this current gap in the literature.

While the policy options presented at the end of this research are the result of thoughtful research and document review, the range of issues associated with public accountability practices in an era of collaborative federalism can not be captured in a study of this scope. The following research and policy options must be considered in light of the following limitations:

- The review of compliance to public accountability commitments does not examine practices in all jurisdictions or across all F-P/T agreements. Findings are almost exclusively focused on public accountability in English Canada. It is possible that important practices were missed.
- This research takes on a narrow understanding of public accountability—that governments demonstrate to citizens that they did what they said they would do, as outlined in F-P/T agreements. There are many mechanisms through which to hold governments to account that are not captured in this research. Mechanisms include Auditor Generals, parliamentary committees, and media.
- This study focuses on the ways in which P/T governments fulfill public accountability commitments. Important practices from the federal government are largely overlooked.
- This study is limited to a qualitative review of documents that are publicly available. It may be that governments' are fulfilling accountability commitments but are not making the associated documents publicly available.

BACKGROUND

Canadian policy development has long been driven by the intergovernmental context of the day. The IGR Directorate at HRSDC is responsible for managing the intergovernmental element of social policy from a federal government perspective, including labour market, disability, and children's policy. In particular, the Directorate is responsible for managing the Forum of Labour Market Ministers, as well as the Forum of F-P/T Ministers Responsible for Social Services. These forums act as discussion spaces for senior officials to develop social policy in a collaborative manner, and, where appropriate, provide advice to Ministers. It is through these Forums that many F-P/T agreements are developed and managed.

The Directorate is also responsible for providing advice on the Departmental strategy for the renewal of numerous F-P/T transfers and agreements in 2014. It is expected that Forum discussions will increasingly focus on the renewal of these agreements, and the work between the Forums and agreement renewal will become gradually more intertwined. This research is focused on one element of agreement renewal—the accountability provisions, and there are many layers of agreement renewal that are not addressed in this report. This section aims at outlining key concepts used throughout the research, as well as providing a historical and departmental context to the signing of F-P/T agreements under consideration.

Definitions

This report relies on an understanding of two key concepts: collaborative federalism and public accountability. The concepts are closely linked, as practice of public accountability is the result of an era of collaborative federalism, whereby P/T governments are primarily accountable to their respective residents and not to the federal government. For the purposes of this research, collaborative federalism will be considered the theory that drives the practice of public accountability.

Defining Collaborative Federalism

Collaborative federalism is an intergovernmental regime that is characterized by F-P/T cooperation, resulting in an interdependent and non-hierarchical relationship between the two orders of government (Lazar and McIntosh, as cited in McIntosh, 2000, p. 4). The concept was born out of the idea that the federation is not static, but an evolving institution that should respond to the changes and impacts of a modern world. It demands that the maturation and evolution of the P/Ts within the federation be recognized and responded to. To this extent, it recognizes and respects the clear role that provinces play in the development of national policy.

There appear to be two broad schools of thought on the concept of collaborative federalism. For Tom Courchene (2006), it represents a modern form of classical federalism (p. 49). It is not a new concept, nor does it much change the existing practice of federalism. It is, however, a reinforcement of classic F-P/T roles and responsibilities. To this extent, Courchene (2006) forwards that collaborative, or “open” federalism is an economic theory of federalism where P/Ts have the freedom to spend and tax as they please in their areas of jurisdictions, but in doing so, forgo future bailouts by the federal government. Overall, this intergovernmental regime has a decentralist thrust that allows for the federal government to relinquish power in some areas.

For others, collaborative federalism is an exercise in political pragmatism. Keith Banting (2008) forwards this by stating that the rhetoric of collaborative federalism is a repositioning for electoral purposes away from P/T equality toward a position more sensitive to Quebec’s cultural differences. Under this vision of federalism, the federal government can be more sensitive to Quebec without having to rewrite the Constitution.

The concept of collaborative federalism formed the basis of the Conservative Party’s election campaign in 2006. After years of intergovernmental conflict over transfer payments to the P/Ts, the Conservatives promised a harmonious relationship with the provinces “while clarifying the roles of both levels of government within the division of powers of the Constitution (Conservative Party of Canada, as cited in Hamish Telford, 2008, p. 14). Since then, the concept of collaborative federalism has been articulated through policy statements and federal commitments, such as moving toward an elected senate, limiting the federal spending power, rectifying the fiscal imbalance, and signing F-P/T agreements that clarify roles and responsibilities (Telford, 2008).

Collaborative federalism has had important implications for accountability practices across the two orders of government. In clarifying roles and responsibilities while simultaneously maintaining harmonious intergovernmental relations, collaborative federalism has encouraged a practice of public accountability, whereby P/Ts are held accountable for their spending and policy decisions by their respective residents, and not by the federal government.

Defining Public Accountability

Public accountability is a principle of government accountability that is rooted in the citizen. According to Anderson and Findlay (2010), it is a straightforward principle: that governments’ “show citizens that they did what they said they were going to do” (p. 423). Janet Kelly (2005) refers to the concept as a theory of accountability that is predicated on the notion that citizens want good performance from their government (p. 76). Under this theory, citizens are not viewed as mere consumers of government services, but instead as “owners of government” (Ho and Coates, 2002, p. 8). As “owners”, the public has the power

to demand that persons with public responsibilities be answerable to them for the performance of their duties (Dowdle, 2006, p. 13).

By assessing compliance to commitments made explicitly in F-P/T agreements, this research will strictly adopt Anderson and Findlay's (2010) understanding of public accountability—that F-P/T governments show their residents that they “did what they said they were going to do” (p. 423). It follows that if F-P/T governments did not make a commitment to doing something, then they can not be held accountable for fulfilling this commitment. It is recognized that this is a narrow understanding of public accountability, as governments are, and ought to be held accountable for all spending and policy decisions, regardless of the extent to which they explicitly commit to these decisions. However, in order to track compliance to public accountability, it is necessary to rely on documents that F-P/T governments signed which outline these commitments.

Public accountability differs rather significantly from traditional F-P/T accountability practices, which encourage governments to report to each other through mechanisms such as the auditor general, legislature committees or government-to-government reporting. Instead of being held accountable to their decisions through these traditional bodies, governments now find accountability by presenting their decisions to citizens for them to determine their government's success in doing what they said they were going to do. This system of accountability demands a much greater role for the citizen, as they are required to emerge as judge and jury over governments' performance. To this end, this accountability arrangement aligns with the principles of collaborative federalism, since the federal government avoids imposing on P/Ts to hold them accountable, as citizens do this instead.

The other dimension to this theory of accountability is the mechanism through which it is implemented. Performance measurement, public reporting, conducting evaluations, and making explicit the roles and responsibilities of governments have become the tools that governments use to transform this concept into practice. It follows that accountability to citizens is demonstrated by a clear articulation of government roles and contributions, and a commitment to measure, report, and evaluate performance (Kelly, 2005). The following provides an overview of each of these practices.

Public Reporting

Public reporting is a practice whereby governments provide information and data to its citizens about its financial and policy decisions for citizens to judge and compare their performance (Van de Walle and Roberts, 2008). This process is unique to the public sector, and is conducted because citizens are considered more than customers, like they are often viewed by the private sector (Van de Walle and Roberts, 2008, p. 212). Historically, governments have only reported on fiscal compliance, but in the past decade, they have shifted to report on

efficient and effective delivery of outputs to stakeholders and the public at large (Ryan and Walsh, 2004).

Performance Measurement

According to Neely, et al. (1995), performance measurement is the process of “quantifying the efficiency and effectiveness of an action” (p. 80). In the context of public accountability, this quantifying process must be focused on citizen satisfaction and strategic outcomes. As such, ‘effectiveness’ is understood as the extent to which a particular service or action provided the citizen with satisfaction, and ‘efficiency’ refers to how economically resources were used to provide this satisfaction (Neely, et al., 1995).

Performance measurement can be conducted for inputs, outputs, and outcomes. According to John Allen (1996), each of these processes are important and useful to guide decisions, but the “critical category” is outcomes, as it examines client benefits and impacts (section 2). At the same time, Allen recognizes that measuring outcomes is significantly more difficult than measuring inputs and outputs (1996, section 2). This is due to the fact that it is difficult to draw causation between a government program or action and a positive outcome for the citizen, such as the amount of citizens that obtained jobs as a result of a particular skills training initiative. In attempting to be held accountable to citizens, F-P/T governments have primarily measured and reported on inputs and outputs, such as the number of participants in a program and the amount of expenditures associated with a program. This is because of the issues associated with reporting on outcomes that is outlined above. However, most F-P/T agreements make a commitment to measure outcomes in addition to outputs. The success of this commitment will be explored later.

Evaluations

The Government of Canada defines evaluations as the “systematic collection and analysis of evidence on the outcomes of programs to make judgments about their relevance and performance, and to examine alternative ways to deliver them or to achieve the same results” (Treasury Board Secretariat, 2010, First paragraph). In this sense, evaluations support the practice of public reporting and performance measurement, as they involve the collection, analysis and publication of program review. Evaluations differ from annual public reports in that they are usually conducted over a period of time, and draw on longitudinal data to make more comprehensive conclusions about a particular program’s efficiency and effectiveness.

A Brief History of the Federal Role in Social Policy

The Canadian Constitution outlines a number of responsibilities that the federal government has in the realm of social policy, including employment insurance, pensions, and equalization. The provinces, however, have jurisdictional claims across the majority of social policy responsibilities, namely education, health care delivery, and the design and delivery of social services (Graefe, 2006, p. 2). While these jurisdictional divisions are outlined in the Constitution, these divisions have historically been debated, and the federal government has long had an interest in creating some level of standardization and nationalization in the space of Canadian social policy, in order to create what T.H. Marshall (1950) referred to as a national “social citizenship”. The social citizenship cuts across class and status, and aims to provide all citizens of a nation with the “components of a civilized and cultured life” that were, Marshall argues, only experienced by the wealthy prior to the twentieth century (Marshall, as cited in Manza & Sauder, 2009, p. 153).

In order to establish a social citizenship in Canada, the federal government has historically used its spending power to offer the provinces funds in return for meeting standardized conditions. With this arrangement, the federal government was able to establish a sense of “shared social rights with continued provincial program delivery” (Graefe, 2006, p. 3). The federal government’s rationale for this arrangement was articulated in 1964, when it reasoned that “it is the nature of federalism...for the citizen to look to Parliament for an expression of his national, or extra-provincial interests,” and that the federal spending power is the “vehicle by which the national interest in the level of general provincial public services can be expressed” (Government of Canada, as cited in Telford, 1999, p. 8).

Following the post-war period, the federal government pursued this rationale by aggressively using its spending power to create national standards in social policies. This period was unique in that the provinces were without funds, resources, and expertise, and Canada was facing pressure to build a welfare state. Federal institutions were primarily responsible for policy design and funding of Canadian social programs during this period, although major elements of this design fell within provincial jurisdiction (Cameron and Simeon, 2002, p. 50). This resulted in social programs that were cost-shared across federal and provincial governments. Most of the money from the federal government for these programs came from the Canada Assistance Plan, which was a fiscal transfer from the federal government to P/Ts meant for spending in areas of social policy (Phillips, as cited in Cameron and Simeon, 2002). Accompanying this cost-sharing arrangement was “top-down accountability mechanisms” whereby provinces were required to provide detailed reports and plans to the federal government in order to qualify for cost-sharing (Graefe, 2006, p. 3).

The quiet revolution in Quebec, the failure of the Meech and Charlottetown Accords, and the federal government's budgetary decisions during the recession period of the 1980s and early 1990s effectively eroded the federal government's legitimacy to enforce national standards in social policy (Graefe, 2006). In particular, the Government of Canada's (GoCs) fiscal decisions involved replacing the Canada Assistance Plan with the Canada Health and Social Transfer (CHST), which cut annual F-P/T transfers in the area of social policy by \$5.5 billion, from \$18 billion under the Canada Assistance Plan, to \$12.5 billion under the CHST (Cameron and Simeon, 2002, p. 54). At the same time, money transferred through the CHST came with far less accountability requirements, so as to compensate for the cuts to funds to P/Ts.

The federal government still had an interest in ensuring national standards, but after the P/Ts were promised greater freedom from federal conditions on transfers, it was unclear who would define and police these desired national standards (Cameron and Simeon, 2002). In February 1999, the federal government, along with the provinces and the territories with the exception of Quebec, addressed this uncertainty, and signed SUFA. This agreement clearly endorsed the GoC's power to spend in areas of provincial jurisdiction, but was equally explicit that no program should be introduced or changed without consent from the majority of provincial governments (Cameron and Simeon, 2002). Specifically, SUFA states:

“The use of the federal spending power under the Constitution has been essential to the development of Canada's social union... The Government of Canada will consult with provincial and territorial governments at least one year prior to renewal or significant funding changes in existing social transfers to provinces/territories, unless otherwise agreed, and will build due notice provisions into any new social transfers to provincial/territorial governments.” (SUFA, 1999, Section 5).

The agreement is equally explicit that program design and delivery remains a provincial jurisdiction:

“Each provincial and territorial government will determine the detailed program design and mix best suited to its own needs and circumstances to meet the agreed objectives.” (SUFA, 1999, Section 5).

In addition to these important statements about Canadian intergovernmental relations, SUFA includes: guiding principles, which emphasize the need for “collaborative” federalism in order to meet the needs of Canadians; a commitment to eliminate mobility barriers across P/T jurisdictions; rules guiding dispute resolution; and, most importantly for the purposes of this research, a commitment to achieve public accountability and transparency, which commits governments to achieving and measuring results and reporting to constituents. (SUFA, 1999).

SUFA marks a stark difference from the cost-sharing practices and top-down accountability mechanisms that accompanied F-P/T transfers during the post-war period. Prior to the creation of the CHST and the signing of SUFA, P/Ts were required to make a convincing case for funding from the federal government, and rigorously prove, along the way, that this money was being spent ‘appropriately’, as defined by Ottawa. SUFA captures, in writing, a major shift from this approach to federalism by defining the federal government as an equal player in negotiations, in the name of jurisdictional respect and collaboration. This shift also meant that P/Ts were no longer expected to report to the federal government on their fiscal and policy decisions, but instead to their respective constituents. It is the impact of this shift—from government-to-government to public accountability—that this paper will explore in detail.

History informs us that an examination of public accountability practices in the SUFA-era may be useful in the context of the current intergovernmental arrangements, but the relevance of this analysis may quickly expire when the country enters into a new intergovernmental era, potentially instigated by the upcoming negotiations surrounding the renewal of transfers and agreements in 2014. This examination aims at informing this potential looming shift by understanding effective and ineffective practices that resulted from adopting public accountability and minimizing government-to-government practices.

Intergovernmental Relations and HRSDC’s Policy Streams

A broad spectrum of social policy falls within HRSDC’s jurisdiction, including the policy areas of learning, labour market development, social development, income security, seniors, children, families, youth, and homelessness. Many of these policy streams fall primarily in P/T jurisdiction, although it has generally been accepted by most P/T governments and by Canadians that the federal government ought to have a role in these areas as well. Given social policy’s placement within the federation, intergovernmental relations have played a pivotal role in driving and shaping policy developments. The following provides an overview of the intergovernmental context that has underpinned the policy areas being considered in this research—labour market, disability, and children’s policy. In all areas, it has been the evolving intergovernmental environment that has led to the development of the LMAs, LMAPDs, and the ECDA. For reference, Table 1 provides an overview of the nature of each Agreement, including details on the amount transferred and the way in which funds are transferred to P/Ts.

Table 1: Overview of the LMAs, LMAPDs, and ECDA

Name of Agreement	Amount Transferred	Transfer Mechanism	Unique or Divergent Agreements
Labour Market Agreements (LMAs, 2008)*	\$500M annually (total of \$3B over 6 years)	GoC transfers funds annually through the LMAs to the P/Ts	N/A
Labour Market Agreements for Persons with Disabilities (LMAPDs): Multilateral Framework Agreement (2003)**	\$223M annually	The GoC contributes up to 50% of the costs incurred by provinces for funded programs, up to a maximum amount outlined in each bilateral agreement	-Quebec opted out of multilateral agreement, and has bilateral agreement with the GoC -The territories have not entered into agreements due to the negative impact it would have on the Territorial Formula Financing (TFF)
Early Childhood Development (ECD): Multilateral Agreement (2000)***	\$500M annually as part of the CST (subject to the CST's 3% escalator)	-GoC transfers monies annually to P/Ts via the CST -Funding can be invested in the four program objective areas	Quebec opted out of the multilateral agreement

*Source: Government of Canada [GoC] and Government of Ontario (2008). *Canada-Ontario Labour Market Agreement* [Ottawa, ON].

** Source: F-P/T Ministers Responsible for Social Services [FPTMRSS] (2003). *Multilateral Framework for Labour Market Agreements for Persons with Disabilities* [Ottawa, ON]: FPTMRSS.

***Source: Federal-Provincial/Territorial First Ministers (2000). *First Ministers' Communique on Early Childhood Development Agreement* [Ottawa, ON].

Intergovernmental Relations and Labour Market Policy in Canada

With respect to labour market policy, there has been a trend towards devolution and decentralization within the federation over the past two decades, with provinces assuming increased responsibilities in the field (McIntosh, 2000). The tool for enforcing and expanding this trend is F-P/T agreements, although from an intergovernmental perspective, this policy area is complex because the federal government has constitutional authority over a key pillar of labour market policy—Employment Insurance (EI). The *EI Act* of 1996 resulted in the signing of bilateral Labour Market Development Agreements (LMDAs) with all P/Ts. This initiative marked the first significant trend in devolution in the labour market policy area. While the Agreements provided P/Ts with the responsibility of delivering active employment measures within their jurisdictions, they also affirmed a significant oversight and monitoring role for the federal government (McIntosh, 2000). Klassan (2000) concludes that LMDAs collaboratively clarified roles and responsibilities in the area of active employment measures, which aligns the agreements with the spirit of SUFA, although they were negotiated before its signing.

McIntosh (2000) observes that since the LMDAs and the signing of SUFA, there has been an increase in collaboration across F-P/T governments in numerous areas of labour market policy, including active employment measures, youth employment, and school-to-work transitions. Collaboration and decentralization in the federation significantly expanded with the signing of the bilateral LMAs. The LMAs were announced in the Federal Budget of 2007 and expire March 31st, 2014. All P/Ts had signed a bilateral LMA with the GoC by 2009. The overarching goal of the LMAs is to provide funding to promote skill development for employed individuals with low essential skills, and unemployed individuals who are not eligible for Employment Insurance (GoC, HRSDC, Internal document). The LMAs are meant to complement the LMDAs. In effect, the LMAs provide funds to the P/Ts to expand the group of citizens that have access to labour market programs, beyond that of those that are collecting EI. As such, it is safe to conclude that the trend of collaboration and decentralization remains alive in the realm of labour market policy.

Intergovernmental Relations and Disability Policy in Canada

Disability policy in Canada has broadly been managed through intergovernmental agreements—both bilateral and multilateral. In 1997, the 35-year-old cost-shared Vocational Rehabilitation of Disabled Persons program was replaced by the Employability Assistance for Persons with Disabilities (EAPD) (Federal-Provincial/Territorial Ministers Responsible for Social Services [FPTMRSS], 1998, In Unison). Bilateral EAPD agreements were negotiated with P/Ts, which were guided by a Multilateral Framework for EAPD. Graefe (2006) labels the signing of the Multilateral Framework for EAPD a “highly collaborative intergovernmental process” that provided P/Ts with the flexibility of selecting services across a number of fields to assist persons with disabilities in their jurisdictions, including employment supports and short-term assistance (p. 5). The EAPD remained a cost-sharing program, and each bilateral agreement came accompanied with an accountability framework which outlined that P/T governments will be held accountable to “consumers and the general public” within their jurisdiction (Multilateral Framework on Employability Assistance for People with Disabilities, 1997, Accountability section).

In 2000, all F-P/T governments except Quebec released a joint report entitled *In Unison*, which highlighted three mutually-agreed upon policy areas that disability policy should focus on—disability supports, employment, and income supports (Prince, 2002). It also suggested that EAPD accountability needed improvement, and recommended the more stringent use of annual reporting, identifying it as a way of “engaging the public at the local level on the process of the disability agenda (FPTMRSS, as cited in Peter Graefe, 2006, p. 6). In 2003, the EAPD was replaced by the Multilateral Framework for LMAPDs, which incorporated the recommendations outlined in the *In Unison* report. This framework and

subsequent bilateral agreements signed by all governments except Quebec¹ and the territories², maintained the fundamental points of the EAPD, although it provided more detail on P/T commitments to completing annual plans, reporting on accountability indicators, and conducting evaluations (Graefe, 2006, p. 6).

Through the LMAPDs, the GoC funds up to 50 percent of relevant costs incurred by the P/Ts. The overall goal of both the Multilateral Framework and the bilateral Agreements is to enhance and increase the employment opportunities to persons with disabilities, so that they can participate successfully in the labour market (Multilateral Framework on LMAPD, 2003). The bilateral agreements expired on March 31, 2011. Options for the renewal of the agreements are currently under review by the federal government, and it is expected that the agreements will be renewed until 2013.

Throughout these developments in disability policy, the federal government has avoided developing programs with conditional funding and imposing national standards (see Graefe, 2006; Prince, 2002). Instead, F-P/T governments have worked collaboratively to develop mutually agreed-upon principles and priorities. With respect to accountability, while the focus has been on maintaining accountability to citizens, Graefe (2006) forwards that the federal government has steered the implementation and evaluation components of disability policy, by requesting that P/Ts consult with them on annual plans, and by “helping to set out indicators and performance measures” (p. 7).

Intergovernmental Relations and Children’s Policy in Canada

The same story of continued devolution and collaboration remains for children’s policy. After the failure of the Meech and Charlottetown Accords, cuts to fiscal transfers, and the debate around Quebec separation, F-P/T governments introduced the National Childcare Benefit (NCB) supplement in 1998. This program was flexible and provincially focused, so as to demonstrate that the country could develop collaborative social policies during a time when the collaborative federalist fabric of the country was in question (Friendly, 2001). The NCB initiative allowed P/Ts to reinvest federal funds for children in a variety of mutually agreed upon priority areas (Graefe, 2006). To this extent, the NCB played a key role in “promoting closure in an era of anxiety and frustration and uncertainty about directions and roles” (Friendly, 2001).

The signing of the ECDA in 2000 continued down the path of collaboration and P/T flexibility. The Agreement allowed P/Ts to invest \$500 million annually of

¹ Quebec did not sign the Framework for jurisdictional reasons, but stated that it “subscribes to the general principles of the document...and contributes by sharing information and best practices.” (Multilateral Framework for LMAPDS, 2003)

² The Territories did not sign the Framework because of the negative impact their inclusion would have on their Territorial Formula Financing, but “have confirmed their support for the principles and direction of the Multilateral Framework” (Multilateral Framework for LMAPDs, 2003).

federal funds into four mutually decided priority areas relating to children and family well-being (First Ministers Communique on Early Childhood Development [FMMECD], 2000). This initiative was expanded in 2003 with the Multilateral Framework on Early Learning and Child Care (ELCC), which provided \$350 million to P/Ts annually for them to invest in areas related to children learning and childcare spaces. Both initiatives are multilateral agreements within the Canada Social Transfer (CST). This means that a defined portion of CST funds must be spent in the areas of early childhood development, as defined by each Agreement. All P/Ts signed the agreements with the exception of Quebec, who again opted out for jurisdictional reasons. Funding for both agreements expires in 2014 with the expiry of the CST.

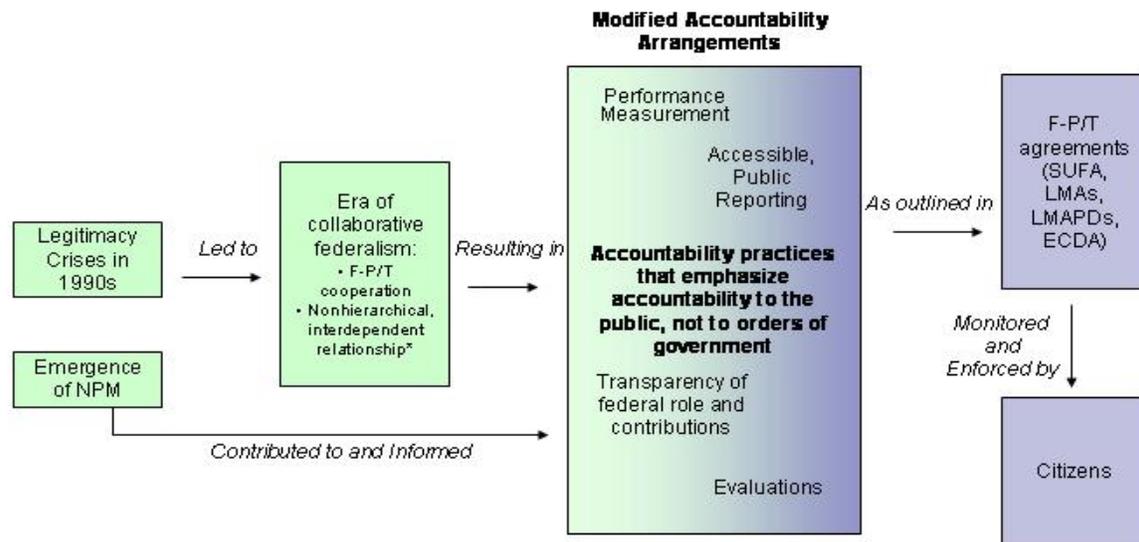
While the children's policy arena has been adopting practices that align with the principles of collaborative federalism for the past decade, each initiative came accompanied with accountability provisions. Overall, P/Ts were required to report to their publics on their early childhood expenditures, as well as a set of performance indicators across the initiatives' priority areas.

In 2005, F-P/T governments had drafted bilateral agreements on early childhood development. These agreements were meant to reinforce the commitments made in the multilateral ELCC agreement and the ECDA, but with more explicit accountability provisions. In 2006, however, these bilateral agreements were cancelled, and funds were invested elsewhere within the broad children's policy realm (Graefe, 2006). The cancellation of these agreements does not necessarily contradict the trend of devolution and P/T flexibility. Indeed, the argument could be made that the bilateral agreements imposed stricter accountability provisions on P/Ts, and therefore failed to align with a vision of collaborative federalism. Overall, federal interventions and contributions to children's policy continue to demonstrate that social policy is being developed in a collaborative, cooperative manner, where P/Ts have the flexibility to drive and shape the policy area within their jurisdictions.

CONCEPTUAL FRAMEWORK:

Accountability in an Era of Collaborative Federalism

Figure 1: Conceptual Framework



* Source: Lazar and Molntosh, as cited in Molntosh (2000), p. 4

This research considers the current practices of public accountability the result of important factors and events. As illustrated in Figure 1, key events throughout the federation contributed to a modified intergovernmental regime. This led to, in a linear fashion, the emergence of modified accountability arrangements that responded to the environmental factors, aligned with the principles of collaborative federalism, and were informed by the theory of NPM. These practices were articulated by administrative agreements signed by both orders of government, and are monitored and enforced, in theory, by citizens.

A series of what Michael Dowdle (2006) refers to as “legitimacy crises” (p. 5) within the Canadian federation throughout the 1990s were identified as key factors that led to a ‘new’ era of collaborative federalism. These crises include the failure of the Meech and Charlottetown Accords, the Quebec sovereignty debate, and significant cuts to fiscal transfers, which forced governments and Canadians to question the functioning of the federation. At the same time, NPM was gaining momentum across the developed world. NPM was informing governments of ways to do business in the name of improved efficiency and effectiveness. An important pillar of NPM was the idea that an emphasis needed to be placed on the public service for performance of services and programs, and in order to achieve this, civil servants must measure programs, and report publicly on results. While it was the legitimacy crises that directly led to and

shaped the era of collaborative federalism, the teachings of NPM both informed and contributed to the new arrangement of public accountability.

Collaborative federalism incorporated the concerns that were made apparent throughout the legitimacy crises' by transferring autonomy and responsibility from the federal government to P/Ts in areas of their jurisdiction, while the federal government maintained a supportive and cooperative role. This arrangement established a non-hierarchical, interdependent relationship between the two orders of government (Lazar and McIntosh, as cited in McIntosh, 2000, p. 4).

With the shift to collaborative federalism came an emphasis on NPM accountability practices in a way that would maintain harmonious relations across the orders of government. These modified accountability practices emphasized accountability to Canadians, and not to other governments. As a result, P/Ts were responsible for measuring, reporting on, and evaluating their programs, while at the same time publicly articulating the contributions and role of the GoC in funding and supporting these programs. This accountability arrangement was articulated by administrative agreements signed by F-P/T governments, beginning with SUFA, and reinforced again by numerous policy-specific F-P/T agreements.

Using this conceptual framework as a guide, the following conducts a review of the literature, and P/T accountability practices across a series of agreements to gather an understanding of expectations on citizens, compliance to public accountability commitments, and a range of promising policy options.

LITERATURE REVIEW

Exploring Public Accountability in the Canadian Context

Public accountability practices have evolved and responded to what Michael Dowdle (2006) refers to as “legitimacy crises” experienced by the citizenry (p. 5). It follows that public accountability practices gain momentum following events that make citizens question the legitimacy of their governments (p. 5). For example, public accountability practices have been the ‘solution’ to events such as the Watergate scandal and the Sponsorship scandal, both of which led to initiatives that promised to ensure “transparency” and “open government” through new legislation (Dowdle, 2006, p. 5).

In the Canadian case, there were a set of legitimacy crises that occurred throughout the 1990s that ultimately forced governments to adopt policy initiatives that demonstrated to Canadians that the federation could respond to concerns and reinvent itself without constitutional change. The federal government’s response to these crises was to adopt policies that articulated clearly the roles and responsibilities of each order of government, promoted the principles of collaborative federalism, and worked towards balancing the budget. These crises and this response led to an arrangement of accountability that was closer to citizens and more respectful of P/T jurisdiction.

Additionally, there was the growing body of literature on NPM that emerged in the mid-1990s. Although the concept had been alive before this, the mid-1990s marked the time that governments and scholars across the developed world were putting a name to, analyzing, and promoting this trend. While it was the legitimacy crises that led to collaborative federalism and the signing of the agreements under review, the new accountability arrangement operationalized many of the principles and teachings of NPM.

Legitimacy Crises of the 1990s

The emergence of collaborative federalism, the signing of F-P/T administrative agreements, and the establishment of a new public accountability arrangement can be attributed to a series of “legitimacy crises” that occurred throughout the 1990s, which questioned the functioning of the Canadian federation. In 1990, the Meech Lake Accord failed to pass after significant opposition from the citizenry. Although political players across all governments supported Meech, Canadians felt betrayed as Constitutional changes were being made behind closed doors, without any public consultation (Cameron and Simeon, 2002). Two years later came the Charlottetown Accord, and although this Accord attempted to engage citizens, it too was eventually defeated in a national referendum (Cameron and Simeon, 2002).

Following the failure of both Accords, governments were pressured by their citizens to act in a more participatory, transparent and open manner. In response to this legitimacy crisis, many governments swiftly passed legislation to require support from the majority of their residents for changes to the Constitution (Cameron and Simeon, 2002). This experience has had a lasting impact for Canadian public accountability. Although citizen opposition to intergovernmental affairs has been more absent since the failure of Meech Lake and Charlottetown, governments have had to “take account of the demand for transparency and accountability as they have moved toward the more collaborative model of federalism” (Cameron and Simeon, 2002, p. 53).

In addition to mobilizing demands for public accountability as a result of the failure of governments to consult the public, these crises also demonstrated that Constitutional change was increasingly out of reach. This reality was heightened by the sovereignty debates taking place in Quebec, who was increasingly concluding that the accommodations made in the Accords did not meet the province’s concerns (Telford, 2008). As a result, there were a series of initiatives to demonstrate that the federation could ‘work’ without constitutional change, with the assumption that the federation could evolve and reinvent itself through non-constitutional means (Lazar, 1997, p. 4). The Prime Minister, Jean Chretien, committed his government to developing policy that would clarify roles and responsibilities through new approaches to F-P/T cooperation (Lazar, 1997, p. 7). This approach had the ability to show Quebecers that they were not left with “status quo federalism”, but that the federation would adapt to evolving needs and circumstances (Lazar, 1997, p. 7). Furthermore, both orders of government needed to reduce deficits, and it was agreed that there was overlap across services delivered by the federal government and P/Ts. Policies that were developed with a clearer articulation and division of roles and responsibilities were hoped to reduce waste and duplication, and balance the budget (Lazar, 1997, p.8).

One of the ways identified that the federation could evolve was to modify accountability arrangements so that services were closer to citizens and arrangements better acknowledged and respected P/T jurisdiction and capacity. Accountability that was decentralized not only addressed Quebec’s concerns to some extent, but also cost far less than a centralized option, which was a particularly important element at a time when the GoC was reducing transfer payments to P/Ts (Lazar, 1997). Although this accountability arrangement was not applied across the board to all intergovernmental interactions—a way of doing business that Chretien preferred to avoid (Lazar, 1997)—this arrangement was presented in the Charlottetown Accord.

The Accord included an agreement by first ministers that articulated that labour market and skills training was a matter of exclusive provincial jurisdiction, but that the “federal government would maintain an ongoing role in the establishment of national policy objectives” (Wood and Klassan, 2009, p. 256). Since the federal

government had an interest in demonstrating that the federation could still function without changes to the Constitution, labour market and skills training was still devolved to P/Ts in 1995 irrespective of Charlottetown's failure. This offer involved the transfer of funds and human resources from the federal government to interested P/Ts through the Labour Market Development Agreements (Wood and Klassan, 2009, p. 256). These agreements captured a significant change in management in a policy domain that had been dominated by the federal government. This initiative attempted to demonstrate that constitutional change was not necessary for major intergovernmental change (Wood and Klassan, 2009).

The LMDAs came equipped with an accountability framework that promoted public accountability—marking the first major shift through the tool of F-P/T administrative agreements from government to government accountability to accountability to citizens. In particular, in 1996, the GoC released a report entitled *A Proposal to Provinces and Territories for a New Partnership in Labour Markets*, which formed the basis of bilateral LMDAs with each P/T. Under the heading “Results-Based Reporting”, the proposal stated that “Results will be made public so that Canadians can assess the effectiveness and efficiency of the active measures. Results could be evaluated by a third party mechanism.” (Government of Canada, 1996, p. 4). Klassan (2000) considers this public accountability element the most important element of the LMDAs, as they have the potential to “deliver and demonstrate better policy outcomes to clients” (p. 13).

Less than three years after the signing of LMDAs with most P/Ts (some P/Ts signed LMDAs between 2000 and 2007) came the signing of SUFA, which promoted the continuation of F-P/T agreements like the LMDAs. These agreements were meant to address the issues that Meech and Charlottetown left unresolved—who does what, the social and economic unions, and the spending power—without making Constitutional change (Cameron and Simeon, 2002, p. 55). In the place of Constitutional change came bilateral and multilateral framework agreements, memorandums of understanding, declarations, and accords (Cameron and Simeon, 2002), which included, among many others, the Early Childhood Development Multilateral Agreement of 2000, the Multilateral Framework for Labour Market Agreements for Persons with Disabilities of 2003, and the bilateral Labour Market Agreements, signed between 2008 and 2009.

It is also important to emphasize the federal government's interest in maintaining its ‘levers’ in the realm of social policy at this time. As has already been highlighted, the GoC traditionally had an interest in ensuring some level of national standard and comparability of social programs across P/T jurisdictions. However, once transfers were significantly reduced and P/Ts gained authority and legitimacy in the policy areas that transfers served, the federal government risked losing its historical policy levers. As Cameron and Simeon (2002) put it, “if Ottawa was no longer paying the piper, what right did it have to call the tune?”

(p. 54). F-P/T administrative agreements like SUFA and others that explicitly acknowledged a place for the federal government at the social policy table without constitutional change were effective tools at ensuring that although Ottawa could not ‘call the tune’, it could at least participate in it. In 2001, Quebec had put together a *Commission on Fiscal Imbalance* which eventually recommended that the federal government abolish the CHST, since this transfer allowed Ottawa to collect revenues that it would immediately give back to P/Ts for the purpose of spending it within their own jurisdictions (Noel, 2005, p. 141). If the federal government agreed to such a recommendation, however, it would effectively hand over all remaining levers it had in social policy. Therefore, by embedding F-P/T agreements within the major transfers (for example, the ECDA is within the CST) and throughout the broader realm of social policy, the federal government was able to hold on to its seat at the Canadian social policy table.

These F-P/T agreements served many purposes, and were effective mechanisms through which to cope with the legitimacy crises of the 1990s. Each agreement included commitments from governments to report to Canadians, and not to each other. This element of public accountability addressed issues associated with the federation, as well as the democratic concerns about citizen engagement that were raised during Meech Lake and Charlottetown. By requiring each government to report to their respective residents, the GoC avoided imposing a superior role over P/T governments, who were gaining legitimacy and autonomy during this time. Additionally, by committing to report to Canadians, governments addressed the democratic concerns regarding the lack of public consultation that were raised during the Accord negotiations. This model of accountability also reduced, or at least gave the appearance of reduction in overlap and duplication of government services—an element that was important to demonstrate to Canadians during a time of fiscal constraint. Finally, F-P/T agreements acted as efficient tools to assert the federal government’s role in the realm of social policy, ensuring that they maintained their historic levers in the field. The legitimacy crises, and First Ministers’ (namely, the Prime Minister’s) responses to these events directly led to the signing of many F-P/T agreements in the realm of social policy, and to the development of an accountability arrangement where governments were accountable to their respective publics.

Public Accountability and NPM

In 1995, the Commonwealth Association for Public Administration and Management held a conference focused on exploring the “new paradigm of public management” that had emerged (Borins, 2002, p. 181). Agreement of the common themes about the experience of NPM across Commonwealth countries resulted from this conference. According to Sandford Borins, these themes included:

- Providing high-quality services that citizens value;

- Demanding, measuring, and rewarding improved organization and individual performance;
- Advocating managerial autonomy, particularly by reducing central agency controls;
- Maintaining receptiveness to competition and an increased role in potential areas for the private sector (Borins, 2002, p. 182)

These themes collectively provide a robust definition of NPM. Firstly, the public and elected officials want quality services and “better performance by public sector organizations” (Borins, 2002, p. 182). In order to achieve this, the public and politicians were willing to give public servants more autonomy, and reward them upon demonstration of good performance (Borins, 2002, p. 182). As an enforcement mechanism, public servants were reminded that if they do not demonstrate good performance, competition would be introduced into the public sector, or their responsibilities would be transferred to the private realm (Borins, 2002).

In order to achieve the objectives of NPM, governments must demonstrate to their citizens that services are being delivered efficiently, and at a lower cost. If the public finds that governments are unable to demonstrate this, then they can demand privatization of services. This arrangement supports a system of public accountability that measures and evaluates services, and explains these measurements to the public for them to decide if they are receiving efficient services at a lower cost. Therefore, the practice of measuring, reporting, and evaluating performance is an accountability arrangement that is a product of, and enforces NPM (Barberis, 1998).

Scholars have argued that the factors of economic pressures, high-level political commitment to change, and a set of ideas to initiate change have driven the adoption of NPM (Borins, 2002, p. 182). According to Cameron and Simeon (2002) Canada met this criteria in the early 1990s, when increasing fiscal deficits were leading to a consensus across the citizenry and legislatures that “public sector debt was too high, that deficits had to be eliminated, and that the pain associated with bringing federal and provincial finances under control would have to be borne” (p. 53). In response, Canadian governments, purposefully or not, adopted a series of NPM practices, including cost-cutting, efficiency measures placed on the public service, privatization, and downloading responsibilities to other levels of government (Cameron and Simeon, 2002).

As has been demonstrated, provincial governments gained autonomy during this time of fiscal constraint. As the federal government downloaded responsibilities and cut transfers to P/Ts—a process that has been coined the “dispensing power” (Cameron and Simeon, 2002, p. 54)—provincial governments were empowered to judge and implement what they believed to be the provincial, and sometimes the national interest within the borders of their jurisdictions. While the reasons for involving P/Ts in such a substantive way were to address legitimacy

crises, changes were also made in the name of fiscal efficiency. Given the high deficits, the federal government acknowledged that P/Ts were better suited to design, deliver, and evaluate a significant amount of services to citizens. Therefore, it is plausible to conclude that the accountability arrangements that resulted from these legitimacy crises were informed, to some extent, by the teachings and principles of NPM, which encouraged a greater role for government partnerships in the name of efficiency (Lazar, 1997).

It is important to note, however, that the shift to collaborative federalism and the signing of F-P/T agreements can not causally be linked to the emergence of NPM. As has already been highlighted, the GoC was searching for ways to demonstrate that the federation could evolve and reinvent itself without Constitutional change. The federal government also had an interest in maintaining its 'levers' in the realm of social policy. It was the external legitimacy crises that led to this response, not the theory of NPM. However, as a way of implementing this response, it was thought that the public service could be "renewed" in an attempt to reduce overlap and duplication. Designing the details of this response meant that civil servants, while remaining sensitive to the fragile state of the federation, had to find ways to make government, as Vice President Al Gore stated in reference to NPM, "work better but cost less" (Kettl, 1998, vi).

The most obvious example of an initiative that was informed by NPM while holding sensitivities to the fragile state of the federation paramount, is the signing of SUFA. This agreement spelt out the ways in which NPM practices would manifest itself across governments in the name of efficiency and overlap reduction, while maintaining the principles of collaborative federalism. In an evaluation of SUFA three years after its signing, it was outlined that SUFA "commits governments to collaborate on implementation of joint priorities...which would result in more effective and efficient service to Canadians" (F-P/T Ministerial Council on Social Policy Renewal, 2003, Consultation and Collaboration section). Additionally, governments committed to the following:

- More efficient and effective use of public funds;
- Better program design that avoids overlap and duplication;
- Improved access to operational expertise in policy development;
- Enhanced support for new policy initiatives; and
- Improved implementation (F-P/T Ministerial Council on Social Policy Renewal, 2003).

These commitments, which promoted improved and streamlined services while avoiding duplication across governments, withheld NPM's underlying principle—that governments must "work better and cost less" (Kettl, 1998, vi). In line with NPM philosophy, SUFA supported a focus on measurements of outcomes and public reporting so that it could be known how governments were working better while costing less (Philips, 2003). According to Philips (2003), SUFA "wedded NPM to federalism" by outlining an accountability arrangement that calls on the citizenry to be vigilant and monitor government performance (p. 103).

When the series of events outlined above are placed in the context of the NPM teachings that were gaining momentum at the same time, it is no surprise that Canada shifted to adopt the public accountability model that it did—for both pragmatic and political reasons. Administrative F-P/T agreements that committed governments to measuring their performances and reporting to their respective publics acknowledged and respected the legitimacy of provincial jurisdiction, while also addressing rising fiscal concerns by implementing NPM principles of efficiency, streamlined delivery of services, and public accountability.

SUFA and Collaborative Federalism: Implications and Affects

Wyman, et al. (2000) forward that SUFA had “serious implications” for the formation of policy and delivery of social services, because SUFA launched a “broader inclusion of decision making” (p. 7), which includes, in theory, a meaningful role for citizens as well as all F-P/T governments. The authors observe that the SUFA-era would require new relationships among governments and between governments and citizens. It would also require a “different way of doing things” so that mutual engagement from the federal government, P/T governments, and the public was established (p. 12). Wyman, et. al. (2000) were writing at a time when SUFA was newly signed, and the pragmatic implications of its existence were yet to be uncovered. Although scholars have since taken a more critical approach to assessing SUFA, all agree that SUFA has had serious implications, and has led to different practices in Canadian intergovernmental relations.

Kershaw (2006) observes that SUFA simultaneously forwarded two different interpretations about the power that F-P/T governments employ. Firstly, SUFA reaffirmed the value of the federal spending and involvement in P/T jurisdictions, by stating that the federal spending power is “essential to the development of Canada’s social union... enabling governments to introduce new and innovative social programs, such as Medicare, and to ensure that they are available to all Canadians” (SUFA, 1999, Accountability section). At the same time, SUFA affirmed, with the official support of all F-P/T governments except Quebec, that the GoC must “proceed in a cooperative manner that is respectful of the provincial and territorial governments and their priorities.” (SUFA, 1999).

Kershaw (2006) forwards that SUFA affirms, and then quickly tempers the federal spending power, highlighting the delicate nature of Canadian intergovernmental relations. According to Lazar (2001), this reality is captured in the intergovernmental tensions that accompanied and/or resulted from the signing of SUFA. One of the most significant tensions is that each order of government placed substantial importance on different sections of the agreement. P/T governments placed importance on section 5, which highlights the ways in which the federal spending power would be limited, whereas the

federal government placed a priority on section 3, which outlines the accountability conditions governments agree to adhere to (Lazar, 2001, p. 4). This is due largely to the context outlined above, where the federal government had an interest in maintaining its limited levers in the realm of social policy, and P/T governments had an interest in planning and spending freely in areas of P/T jurisdiction, especially after Ottawa reduced transfers. The tension is more complex than this, however. It is important to note the intergovernmental dynamic between the orders of government when SUFA was signed. According to Lazar (2001), the provinces could have pressured the federal government to write in provisions about the revenue stability of federal transfers, and delayed signing the Agreement until this was incorporated (Lazar, 2001, p. 7). However, at this time, the federal government increased transfer payments to P/Ts, which lured most governments in to signing SUFA. So, while P/Ts may be primarily concerned with restricting the federal spending power through SUFA, with the right amount of funds at the right time, this tension is more about appearance than reality (Lazar, 2001, p. 7)

While SUFA means, or may appear to mean different things to different orders of government, most scholars consider SUFA one of the clearest indications of collaborative federalism (See Philips 2003; Boismenu and Graefe, 2004; Kershaw, 2006; and Telford, 2008). In the name of collaboration, SUFA has increased the creation of sector-specific agreements accompanying fiscal transfers to the provinces that outline the policy objectives and accountability commitments of a particular transfer (Kershaw, 2006). These agreements ensure that the transferring of funds from the federal government to P/T governments is not simply a 'block' transfer with no provisions.

Boismenu and Graefe (2004) refer to these agreements, and particularly their accountability conditions, as part of the "new federal toolbelt" that assert the federal government's authority at the social policy table. According to these scholars, the accountability provisions attached to these agreements do three things for the federal government: First, they make P/T governments report on where the money is spent, and report on an agreed set of performance indicators (Boismenu and Graefe, 2004, p. 76). This has the affect of making P/Ts spend funds within certain areas. Second, by committing P/Ts to measure performance indicators, these agreements can focus on particular societal problems within P/T jurisdictions. This can ultimately justify "further federal intervention to rectify recurrent under-performance." (Boismenu and Graefe, 2004, p. 77). Third, by putting an emphasis on public reporting, and shifting away from government-to-government accountability, the federal government can rely on citizens to pressure under-performing or unaccountable provinces to improve and conform. These three affects, Boismenu and Graefe (2004) argue, subtly confirm the federal government's role in areas of P/T jurisdiction while simultaneously using SUFA's tone of 'collaboration'.

It is important to note that some scholars believe that SUFA's influence is overstated. For example, McIntosh (2000) finds that while SUFA contains a number of meaningful commitments to accountability, collaboration, and transparency, these commitments, as they are presented in SUFA, are "devoid of much substance" (p. 17). He reminds us, however, that SUFA is an administrative agreement that is not legally enforceable, and was the best governments could do given the delicate intergovernmental context (McIntosh, 2000, p.18). Friendly (2001) forwards that while SUFA introduced F-P/T collaboration into the realm of children's policy, it has restricted governments from "thinking outside the box" on childcare and childhood development (Friendly, 2001, p. 4). Instead, she argues that SUFA has encouraged governments to pursue children's policies based on ideology and financial resources, and has not lived up to its commitment to ensure access to programs for Canadian children and reasonably comparable quality (Friendly, 2001).

While, like Friendly (2001) forwards, SUFA may not have changed what governments do, it has certainly had an impact on *how* governments conduct business. This research is interested in assessing how practices have changed as governments have moved to operationalize the commitments made in SUFA and other F-P/T agreements. From this perspective, it is thought that SUFA has had a lasting impact.

Implications for the Citizen

As Boismenu and Graefe (2004) observe, citizens must play a large part in the monitoring and accountability process. If public accountability means that citizens are now key players in traditionally institutional practices, then it is important to outline what governments are now asking of them, and to assess what supports and capacities citizens need to ensure accountability. At the time of SUFA's signing, Wyman, et al. (2000) outlined three stages in the policy-making process that citizens were to be involved in: the initial priority-setting phase, the decision-making and choice-making phase, and the final stage of reviewing and assessing results. In staying true to this paper's definition of public accountability, this research is largely interested in examining the final stage, since it was the only one that governments explicitly committed to in both SUFA and their F-P/T agreements.

Dowdle (2006) argues that public accountability is an inherently participatory concept that initiates a dialogue between the public and public servants. It follows then, that citizens "actuate public accountability" by participating in this communication, and assessing whether or not the accounts that public officials provide are accurate, complete, and in the interest of the citizenry (p. 12). In the SUFA-era context, the role of the citizen is heightened and more pronounced. Because the federal government cannot demand that P/Ts be accountable to them, this makes it difficult for Parliament and the federal auditor general to

comment on whether P/T governments are using funding for purposes which they agreed to (Kershaw, 2006). Kershaw (2006) observes that the GoC's preferred recourse is for citizens to fill the void by "serving as policy watchdogs who will hold all levels of government to account." (p. 200). Graefe and Levesque (2010) expand on this point by stating that the goal of involving the general public in the accountability process is to have citizens keep provinces accountable for their spending of federal dollars by "naming and shaming those that fail to use the money in a manner consistent with the agreement" (p. 47).

While it appears accurate that public accountability is an inherently participatory process, Dowdle (2006) furthers his argument by stating that citizens are "subjects of public accountability", who understand accountability on one hand in terms of formal powers, authority and duties, and on the other hand in terms of rights, privileges and capacities (p. 13). In the SUFA-era, the role of the citizen has significantly shifted to a focus on the latter—their rights and capacities, and not on formal powers and authority. Canada has significantly deepened the role of the citizen by, to a certain extent, transferring the federal government's traditional monitoring responsibilities to the citizenry. This has shifted the balance between the two understandings of accountability, so that the citizen can no longer significantly rely on "formal powers" to hold governments to account, and must now deepen their capacities in order to play the larger role in government accountability that is being asked of them.

Becoming Experts

The public reports that F-P/T governments produce follow a general template. First, they outline the particular government's priorities, then they highlight their investments in these priority areas, followed by a review of progress, where agreed-upon performance and societal indicators are presented. By presenting these reports to the public and not to each other, governments are, in effect, relying on citizens to review public reports, form an opinion about their effectiveness, and provide feedback to governments (Anderson and Findlay, 2010). Graefe and Levesque (2010) expand on this point by highlighting that F-P/T agreements rely on citizens to become social scientists, "pouring over reports and indicators in an attempt to suss out what their governments are doing", and how they stack up to other provinces (p. 49).

In their article on public reporting and the ECDA, Anderson and Findlay (2010) attempt to uncover whether or not progress in a particular policy can be clearly tracked through public reporting. They find that, in terms of access, reporting relies exclusively on the Internet. When searching for reports, some links and web pages were broken, difficult to locate, or available only in English. Once reports were located, many took long to download. Anderson and Findlay's (2010) research highlights a pragmatic demand that governments have on citizens—that they have a reliable internet connection, be fluent in English, and

have the time and patience to navigate through a confusing system of websites and web pages. Kershaw (2006) also examines accountability in practice, and finds that after ten hours of searching for documents online and making phone calls to provincial governments, only three reports were available publicly. Scholars of health policy have also come to similar conclusions. Morris and Zelmer (2005) explain the difficulty involved in understanding the public reporting of health indicators, highlighting that some elements of the report are highly technical, understood only by practitioners, and the oversimplification of this information for the general public has led to “misperceptions of performance” (p. 12).

It is interesting to situate these new requirements placed on citizens to fulfill their role in holding governments to account within the context of current levels of civic engagement and political participation. Since the mid-1990s, there has been a growing body of literature that highlights the decline of civic engagement and social capital. In his seminal article, *Bowing Alone: America's Declining Social Capital*, followed by a series of books, Robert Putnam (1995) highlights the alarming decline of social capital across American communities, beyond that of electoral participation. He points to statistics that show that between the 1970s and 1990s, a growing number of citizens (a 20 percent decline in almost all measures) have “withdrawn from the affairs” of their communities and states, no longer attending public meetings, political rallies, or serving on public committees. He summarizes this point by stating that “by almost every measure, Americans' direct engagement in politics and government has fallen steadily and sharply over the last generation” (Putnam, 1995, paragraph 10).

Canada has seen a similar decline in civic engagement. The pattern remains that in spite of increases to educational attainment amongst Canadians, political knowledge and engagement does not appear to have increased. Brenda O'Neill (2007) summarizes the numerous reasons that scholars have pointed to for this decline. Included in this is that Canadians are paying less attention to the news, a lack of civics in education systems across the country, and a lack of focus from political parties on targeting and engaging younger generations. In a survey prepared for Citizenship and Immigration Canada on Canadian and Immigrant attitudes towards civic engagement, “not having the time to engage” in a variety of civic engagement practices including volunteering, community involvement and political participation, was cited as the most frequent reason why Canadians do not engage or participate (Citizenship and Immigration Canada, 2008, p. 5).

When placed in the context of declining civic engagement and political participation, the demands placed on citizens as a result of the SUFA-era collaborative federalism seem unrealistic. In reality, citizens are too busy and generally apathetic for relatively basic levels of engagement, such as voting. To think that citizens would fulfill their role in accountability that governments have in mind for them, which involves a significant level of engagement, time, patience, and understanding of complex and sometimes conflicting concepts, is idealistic

and impractical. This reality has led governments and scholars to argue that third-party advocacy groups can act on behalf of citizens, effectively minimizing their role in the SUFA-era accountability process. This concept will be explored in detail later.

Navigating through the division of powers

Since Canada is a decentralized federalism and relatively fragmented along regional lines, there is an added layer of complexity when involving Canadian citizens in the accountability process. Sandford Borins (2002) forwards that the role of citizens with respect to public accountability becomes complicated in highly federalist states. Borins (2002) observes that in states with unitary governments, such as New Zealand, major institutional change can occur without having to extensively consult subordinate governments (p. 183). He points to the example of the election of New Zealand's Labour Party in 1984, who campaigned on promises of major institutional change, and swiftly implemented this change (privatization of state services, economic deregulation, and increased performance measurement) with little concern needed for managing intergovernmental relations. As a result, citizens could exclusively hold the Labour government to account for these initiatives (Borins, 2002).

Unlike New Zealand, Canada is a highly decentralized federation. With both the federal government and provincial governments implementing initiatives that affect Canadian citizens, it is not as simple for Canadians to assess the accounts of public officials as it is for their New Zealand counterparts (Borins, 2002). Wood and Klassan (2009) point out that policy making in decentralized federal states is far more challenging than in unitary states, since the issue of which level of government should act, and how, supercedes the discussion of what should be done (p. 251). While the federal spending power broadly allows the federal government to play a role in social policy across the country, managing intergovernmental relations and ensuring, at the very least, a rhetoric of respect for provincial jurisdiction, underscores all social policy initiatives, through tools such as F-P/T agreements and SUFA. This observation captures another demand that governments are making on citizens—to know which level of government to hold accountable, and when.

The SUFA-era F-P/T agreements explicitly state that the purpose of accountability is so that provincial governments can report to their publics. For example, the ECDA states that “the purpose of performance measurement is for all governments to be accountable to their publics, not to each other” (FMMECD, 2000). Kershaw (2006) points out that this implies that no level of government is more responsible than another for measuring and reporting on program results. Although only P/T governments conduct necessary measurements and make the information public, all governments share an equal responsibility for program outputs. Therefore, governments are asking citizens to be aware of the subtle but

significant involvement of the federal government, requiring them to emerge as “judge and jury” over whether transfers were used for agreed upon purposes (Kershaw 2006, p. 203).

Additionally, the SUFA-era accountability arrangement was informed by the theory of NPM. NPM promotes accountability practices that hold both elected officials as well public servants accountable to citizens. While it may be elected officials who explain to citizens ‘what they are going to do’, it is public servants who both inform and execute these promises, so they too ought to be held accountable, at least in part. This marks a stark difference from traditional accountability arrangements. Historically, ministers were accountable to the public through parliament for their decisions and the work on their departments, and public servants were only accountable on an internal basis to their ministers (Barberis, 1998, p. 451). By demanding, measuring, and rewarding individual and organizational performance, effectively providing civil servants with more autonomy, NPM has blurred and overlapped the spheres of accountability for ministers and officials (Barberis, 1998, p. 460). This highlights yet another layer of powers that citizens must understand and process when holding governments accountable. Whereas traditionally, citizens could hold elected officials exclusively accountable for the practices of the public service, they now have to decide if poor performance is the fault of elected officials, or the result of an inefficient organization or group of civil servants.

Cutler and Mendelsohn (2002) conducted interviews with approximately 500 Canadians, and compiled results from numerous other surveys on questions of intergovernmental relations and the division of powers. They found that three-quarters of Canadians agreed with the statement “It is often difficult to figure out which level of government is responsible for what” (p. 4). They also found that when asked about their preferred model of federalism, the majority of Canadians (ranging from 65 percent in Quebec to 93 percent in Atlantic Canada) agreed that both levels of government should work together and cooperate on most issues (p. 12). These findings demonstrate again that the expectation placed on citizens to navigate through the division of powers and know which government to hold accountable for what action is unrealistic—particularly when this division is subtle and unclear. The SUFA-era accountability practices demand that citizens not only understand which government, and who—either elected officials or public servants—to hold accountable, but requires them to process this information, formulate an opinion about governments’ performance, and ultimately take this opinion to the ballot box. In reality, however, citizens appear confused about this complex relationship, and remain generally uninterested in disentangling the ‘web’ that is the division of powers.

It is therefore difficult to conclude that this system of public accountability was designed with the public in mind. Perhaps governments meant for stakeholders and other third-parties to act in the place of citizens, and hold governments

accountable on their behalf. If this is the case, then it is important to examine if, and how stakeholders have participated within this system of accountability.

Third-Party Groups: An Adequate Replacement for Citizens?

SUFA and subsequent F-P/T agreements articulate support for the use of third-parties to assist governments in assessing the priorities and progress of their initiatives. The distinction is also made that governments must report to, and be held accountable by their respective publics, not third-party stakeholders or civil society organizations (CSOs), including non-governmental organizations and community organizations. If it is true that governments are placing unrealistic expectations on citizens, and citizens remain fairly disengaged from the accountability process, then is it possible to argue that third-party stakeholders and CSOs could act on behalf of, or be a vehicle through which citizens keep governments accountable? This conception of stakeholders was outlined by Crane, et al. (2006), who argue that stakeholders ought to be seen not simply as stakeholders, but also either as citizens, or as “other constituencies *participating* in the administration of citizenship for others” (p. 108, emphasis original). This understanding rests on the assumptions that stakeholders and CSOs are in fact citizens, or that they represent the interests of citizens (Crane, et al., 2006, p. 110).

It seems more realistic to argue that stakeholders and CSOs could be conceived as representatives of citizens, and not simply as citizens. This is because stakeholders and CSOs, by definition, come to the table with a particular set of interests. While they can not wholly replace citizens, they can, according to Crane, et al. (2006), “represent the collective interests of groups of individual citizens” (p. 110). In the case of holding governments accountable to their public accountability commitments, stakeholders and CSOs act as proxies for citizens, similar to how members of parliament are meant to represent constituents’ interests in parliament (Crane et al., 2006, p. 116). In the case of public accountability, third-parties would participate in the accountability process by monitoring reports and evaluating process in order to name, shame, and lobby those governments that are not meeting their accountability commitments. This may be a more realistic way for governments to be held accountable for their actions in an era of collaborative federalism. Instead of Ottawa imposing itself on P/T governments as judge and jury over their actions, or unrealistically expecting citizens to do the same, relevant stakeholders and CSOs, who are engaged with the material already, would actively assume a role in holding governments to account.

Given that CSOs and stakeholders act on behalf of third party interests, it remains important to assess which citizens would be represented by a particular third party, who would be left out, and how would stakeholders and CSOs

themselves be held accountable. Crane, et al. (2006) and others (see Bendell, 2000) have highlighted that these questions remain unanswerable in many cases. In particular, their research found that:

- Citizens (or “beneficiaries”) are usually not included in the agenda-setting and decision making processes of CSOs and stakeholders;
- CSO and stakeholder interests are often driven by key donors, and not by the general public/beneficiaries; and
- There exist little mechanisms through which the public/beneficiaries can express approval or disapproval of CSO and stakeholder performance (Crane, et al., 2006)

These problems were evident with the third-party involvement of the Child Care Advocacy Society of Canada (CCAC), who was contracted by the federal government to review the progress and accountability arrangements of the ECDA in 2007. According to their mission statement, the CCAC is “dedicated to promoting a publicly funded, inclusive, quality, non-profit child care system” (Child Care Advocacy Association of Canada [CCAC], 2011). Furthermore, the CCAC is governed by a Council of Child Care Advocates, which is primarily made up of representatives from union groups across the labour and social policy sector (CCAC, 2011). Therefore, the CCAC could conceivably represent those citizens that support national, publicly-funded child care, but does not represent those that support child care through other means, such as homecare. Additionally, the evaluation was not conducted in collaboration or consultation with the public. Instead, the CCAC conducted a review of F-P/T initiatives through the ECDA, and provided a set of recommendations that encouraged the development of targets and benchmarks for “quality, affordable and accessible child care services” (CCAC, 2007, p. 3).

In this instance, it may be true that the CCAC successfully represented the collective interests of groups of individual citizens. However, citizens were not engaged throughout the process, and the interests of some citizens were not represented in CCAC’s work. It is therefore up to the public and governments to decide which scenario is better—representation of some groups of citizens, or no representation of interests at all.

There also exists a range of stakeholder and CSO involvement. Beyond assessing government activities and naming and shaming those that are not meeting a particular criterion, third-parties could be used in a more neutral way to support current public accountability arrangements. This could include assisting governments in developing common reporting frameworks and templates, and building a webpage where public reports across all jurisdictions and agreements could be shared to improve accessibility. This approach would still place the burden of holding governments accountable on the citizen, but would support them in fulfilling this responsibility by improving the accessibility and readability of reports.

FINDINGS

The following compiles research findings from a qualitative assessment of public accountability commitments outlined in F-P/T Agreements. It begins with an overview of the commitments made across the agreements to public accountability, followed by an assessment of the ways in which provinces fulfill these commitments. To focus the scope of this section, the assessment of public accountability practices will be limited to four provinces that range in size and region. It is hoped that this range captures the broad conclusions of public accountability practices across all P/Ts, but recognizes that the selection of four provinces presents a limitation for this research.

Public accountability commitments in the LMAs, LMAPDs, the ECDA, and SUFA

In forwarding Anderson and Findlay's (2010) understanding of public accountability—that governments show citizens that they did what they said they would do, it seems only appropriate to assess public accountability 'in practice' by turning to accountability commitments that governments publicly made. As a result, this research is interested in assessing the provinces' public accountability practices in comparison to the commitments that these same provinces made in both the agreements under examination (LMAs, LMAPDs, and the ECDA), and those made in SUFA.

SUFA appears to have set out a core set of commitments to public accountability. These commitments have reappeared in most F-P/T agreements in the SUFA era. These commitments include:

1. Accessible public reporting: Governments will report to their respective constituents on outcomes of programs, and will make these reports easily accessible to their publics for their review.
2. Performance measurement: Governments will collect and compile data on the outcomes of the programs associated with the agreements in order to measure performance.
3. Transparency of governments' roles and contributions: Governments will "explicitly and publicly recognize the respective roles and contributions of other governments" (SUFA, 1999, Accountability section).
4. Evaluations: Governments will share information in an attempt to determine best practices and improve outcomes for respective constituents. In most cases, this will be achieved through a commitment to evaluate programs delivered through agreements.

Some agreements are more explicit and rigorous about these commitments than others. Table 2 draws on the agreements under examination to highlight their respective wording around the public accountability commitments outlined above.

Table 2: Overview of Public Accountability Commitments

Agreement	Performance Measurement	Accessible Public Reporting	Transparency of governments' contributions	Evaluations
SUFA	"Monitor and measure outcomes of social programs", and "use third parties to assist when necessary".	"Report regularly to constituents on the performance of social programs" and "Ensure effective mechanisms for citizens to access and review outcomes"	"Explicitly and publicly recognize the respective roles and contributions of governments"	"Share information with other governments" in the name of outcome improvement and collaboration. To achieve outcome improvement and collaboration, SUFA commits to undertaking a full evaluation of the Agreement "by the end of the third year" of its signing.
LMAs	P/T governments will "collect and compile the performance indicator information...each fiscal year" on an agreed-upon set of indicators, including the number of participants who obtained employment under a program funded through the LMA.	"By no later than October 1...of each fiscal year [the P/T government] agrees to report to the people of [said P/T] on the results of the LMA programs"	P/T governments must "show separately the results attributable to the funding provided by Canada", and agree to acknowledge Canada's support in LMA-related products, including advertising, administrative forms, news releases, and public reports.	P/Ts governments "agree to carry out an evaluation of the impact and effectiveness of the eligible programs and the funding provided in relation thereto under this Agreement. The evaluation ...shall be completed by March 31, 2013"
LMAPDs	P/T governments will "measure and report on a set of indicators", including the number of participants who obtained or maintained employment under a program funded through the LMAPD	Governments will report to their citizens on December 3 of each year to "demonstrate the activities undertaken to improve the employment situation of persons with disabilities" and "Each government will make its report widely available to the public, including by posting on the Internet."	"P/T governments agree to recognize the financial contribution of Canada under this Framework in their annual reports"	"Provinces and territories agree to undertake evaluation of key programs and services which are funded under this Framework. Provinces and territories will determine which programs and services to evaluate and the timing of evaluations."
ECDA	Governments will develop "jointly agreed comparable indicators" on child well-being for "regular measurement".	Governments will "report annually to Canadians on their investments in early childhood development" as well as releasing "regular public reports on outcome indicators of child well-being". ³	"[The ECDA] complements existing important federal investments for children and families."	"Governments agree to work together...and share information on effective practices that improve child outcomes". They will also "consult third parties to assist...in assessing process on early childhood development."

³ Following the signing of the ECDA, P/Ts committed to releasing reports on child well-being on a biannual basis.

Kelly (2005) refers to the emergence of NPM as a “new paradigm” of public administration that is market-driven, citizen based, and committed to measuring and reporting performance (p. 76). In the Canadian context, SUFA appears to be the vehicle through which governments can embrace this new paradigm, while simultaneously resting assured that their jurisdictional respect is protected, in writing, through SUFA’s rhetoric of collaboration and cooperation. Section 3 of SUFA (1999), entitled “Informing Canadians: Public Accountability and Transparency” marks the first time that these commitments were identified and agreed to by F-P/T governments. Governments have used SUFA as a guide when drafting accountability frameworks in subsequent F-P/T agreements, drawing on and incorporating the public accountability themes that SUFA introduces.

Although each agreement makes a statement about the identified public accountability commitments, the amount of detail for each commitment varies across agreements. With respect to performance measurement, the LMAs and the LMAPDs outline an agreed-upon set of indicators that P/T governments will measure. The ECDA remains vague on this commitment, stating that indicators will be developed at a later date. Although these commitments were eventually developed under the ECDA joint management committee, they remain less binding, as they are not outlined in the actual agreement. The same pattern remains for the commitment to accessible public reporting. The LMAs and the LMAPDs outline specific dates that public reports will be released. The LMAPD is the only agreement that explicitly commits P/T governments to making reports accessible by stating that P/Ts must place reports on the Internet. Conversely, the ECDA is again vague on this commitment, stating that P/Ts will report “annually”, without outlining when and how this commitment will be fulfilled.

With respect to making transparent the role and contributions of the federal government, the LMAs are the most explicit about this commitment. The LMAs are accompanied by an Annex entitled “Public Information” which outlines in detail *how* P/Ts must make GoC contributions known. The LMAPDs require P/Ts to “recognize” financial contributions from the federal government in their annual reports, and do not require them to include the federal government on any other initiatives and announcements related to the LMAPDs. The ECDA does not commit P/Ts to recognizing financial contributions from the federal government in their reports, but the Agreement does state that this initiative further complements “important federal investments” in the policy area.

Finally, all agreements make some level of commitment to conducting evaluations and identifying best practices. The LMAs are the most rigorous about this commitment, as they provide a date that the evaluation must be completed, and are accompanied by an Annex that outlines a set of indicators that the evaluation should report on (GoC and Government of Ontario LMA, 2008, p. 24). The LMAPDs do make a commitment to conducting evaluations, but leave it to P/T governments to decide when the evaluations will be conducted, and what

information they will include. The ECDA again provides the weakest commitment to conducting evaluations, stating that governments agree to share best practices and consult third parties when interested in evaluating progress. No explicit commitment to conducting evaluations is made.

On almost all measures, the LMAs make the most rigorous commitments to public accountability, and the ECDA remains the vaguest with respect to these commitments. It is important to note that the ECDA was signed months after the signing of SUFA, whereas the final bilateral LMA was signed in 2009—ten years after SUFA. It follows, then, that the vague wording around public accountability in the ECDA is the circumstantial result of being signed immediately following SUFA. It is possible to conclude that F-P/T governments had high expectations about the impact of SUFA, thus believing that the ECDA itself did not need to rigorously outline public accountability commitments when this was already achieved in SUFA. The LMAs, and to a lesser extent, the LMAPDs, are likely a product of ‘lessons learned’ throughout the SUFA-era. F-P/T governments likely concluded that SUFA, while important, did not have the impact of single-handedly changing intergovernmental relations and accountability practices in the area of social policy. Therefore, agreements need to make their own explicit and rigorous commitments to public accountability, using SUFA as a guide. If these observations are correct, then the ECDA should have a weaker public accountability record than the LMAs and the LMAPDs. The following section explores this notion by providing an assessment of the ways in which P/Ts fulfill the public accountability commitments outlined in each agreement.

Public accountability in practice: How P/Ts fulfill their commitments

The following aims to understand how P/T governments fulfill the commitments to public accountability made in the LMAs, the LMAPDs and the ECDA. It explores the public accountability activities with respect to these agreements in BC, Manitoba, Ontario, and New Brunswick. Public accountability commitments that are assessed include those outlined above—commitments to performance measurement, accessible public reporting, transparency of federal funding, and conducting evaluations. Ultimately, this research seeks to understand how effective the shift to public accountability has been by gaining an understanding of practices and compliance across provinces to public accountability commitments.

Commitment to Accessible, Public Reporting

As was discovered by Anderson and Findlay (2010), reports are shared with citizens exclusively via the Internet. Following inquiries to F-P/T officials about the location of the LMA, LMAPD, and ECDA public reports, I was informed that these agreements were no exception—all public reports were shared with

Canadians via the Internet. I was then interested in uncovering the ease with which I could locate and access (download) the reports. Using provincial government homepages as a starting place, I timed how long it took to locate and download reports, taking note of how many web pages I had to visit before locating the reports, which reports were available and in what language, and how visible these documents/links were on the web pages. The goal of this process was to understand, with precision, what governments were asking of their publics with respect to engaging with public accountability reports. Table 3 presents the results from this exercise across each agreement in four provinces.

As has already been highlighted, scholars have found that accountability reports do not fulfill the 'public access test' as they are often unavailable publicly, difficult to locate and download where they *were* available, and usually only available in English. The results from Table 3 indicate that while this is true in some cases, the public accessibility of reports varies by province and agreement. Philips (2003) confirms this finding by stating that attempts to engage citizens in this accountability model has "varied enormously" across provinces and agreements (p. 108). For example, LMA reports in BC were very easy to locate, as there was a visible link to the reports on a main departmental page. However, BC's LMAPD reports were very difficult to locate, and it was necessary to run numerous searches across web pages before uncovering the appropriate reports. Furthermore, reports were almost always available in both English and French, with only two exceptions. Most reports were easy to download, with four exceptions, and broken links were encountered on three occasions. In one case—the ECDA in New Brunswick—reports were not available publicly.

When results are averaged together, reports took 25 minutes to locate, and visits to seven web pages were required before locating appropriate reports. However, there are significant outliers to this average. For example, the LMA reports in BC were located after clicking on three web pages, taking a total of three minutes of searching, whereas it took visits to 22 web pages and 60 minutes of searching, including three emails and one phone call to provincial officials to discover that ECDA reports were not available publicly in New Brunswick. Additionally, reports were placed in different areas of web pages depending on the province. Whereas BC generally places this information on a main page, making reports highly visible, other provinces placed links to reports under publication sections, which make them difficult to locate.

This assessment adds precision to scholars' findings regarding the accessibility of public reporting. In order to access reports, citizens do indeed need the Internet, but they need not only understand English. They also need 25 minutes to devote to searching for the reports on average, and need to navigate rather extensively through provincial government web pages. Based on these findings, they have an eight percent chance that the report does not exist publicly, a 16 percent chance that links to reports will be broken, and a 33 percent chance that the report will be difficult to download. Given that research is demonstrating that

Table 3: Commitment to Accessible, Public Reporting

Province	Time spent locating reports	# of webpages visited before locating report	Documents shared	Visibility of Documents	Downloadability of documents	Languages of documents (EN or FR)
Labour Market Agreements						
British Columbia	3 minutes	3	3 Annual Plans; 3 Performance Output Reports; Summary of LMAs on website	Very visible: LMA specific links on main page	Very difficult to download	EN and FR*
Ontario	30 minutes	8	2 Annual Plans; 1 Annual Report; 1 Media release	Little visibility: need to run search to locate	Easy to download; Some broken links	EN and FR
Manitoba	20 minutes	5	3 Annual Plans; 2 Annual Reports	Moderately visible: links difficult to locate on webpage	Easy to download	EN and FR*
New Brunswick	15 minutes	5	2 Annual Plans	Moderately visible: links located in a 'publication' section of the website	Easy to download; Some broken links	EN and FR
Labour Market Agreements for Persons with Disabilities						
British Columbia	40 minutes	7	1 Annual Report	Little visibility: need to run numerous searches to locate	Difficult to download	EN
Ontario	15 minutes	4	1 Annual Report	Moderately visible: links located in a 'publication' section of the website	Easy to download	EN and FR
Manitoba	20 minutes	6	6 Annual Reports	Moderately visible: difficult to determine Department to search within	Easy to download	EN and FR
New Brunswick	15 minutes	5	6 Annual Reports	Moderately visible: links to report not labeled clearly	Easy to download	EN and FR

Table 3 (Cont'd): Commitment to Accessible, Public Reporting

Province	Time spent locating reports	# of webpages visited before locating report	Documents shared	Visibility of Documents	Downloadability of documents	Languages of documents (EN or FR)
Early Childhood Development Agreements						
British Columbia	10 minutes	4	6 Annual Reports; 4 Indicator reports	Moderately visible: links located in a 'publication' section of ECD-specific webpage but not labeled clearly	Very difficult to download	EN
Ontario	20 minutes	6	5 Annual Reports	Moderately visible: link difficult to locate on webpage	Easy to download; Some broken links	EN and FR*
Manitoba	40 minutes	9	3 Annual Reports	Little visibility: need to run numerous searches to locate	Very difficult to download	EN and FR
New Brunswick	60 minutes	22	N/A	No visibility: documents not publicly available	N/A	N/A

citizens are disengaged socially and politically now more than ever before, it is unlikely that citizens will take the time to locate reports, especially when one considers the chances that something will go wrong when attempting to locate or download reports.

However, in some cases, third-party stakeholder and civil society groups do seem to take the time necessary in order to access the reports. In the case of the ECDA, the childcare and children's rights community has been somewhat engaged in monitoring and evaluating government reports. Of note is an exhaustive review of the ECDA initiative and subsequent P/T annual reports by the National Children's Alliance in 2002, which concludes that "there is large variation across the country in the degree of compliance to public reporting by governments (National Children's Alliance, 2002: p. 6). Additionally, the Childcare Advocacy Association of Canada released an evaluation exclusively on the public reporting results from the ECDA initiative in 2007, commissioned by the federal government. This group also releases annual briefings on ECDA accountability progress, with the last briefing released August 2010.

The disability community is engaged to a lesser extent. The Council of Canadians with Disabilities hosted a Speakers Series focused the LMAPDs, and found that "Annual reports by provinces vary in their accessibility, range and consistency of information, and the depth of analysis" (Prince, 2010). In their review of the accountability provisions attached to the LMAPDs, Graefe and Levesque (2010) found that many disability organizations are "unaware that these reports exist"(p. 53). Where there is awareness, it was found that the lack of reporting on outcomes and the failure to use a common reporting template forced organizations to conclude that "it is difficult to draw any comparisons or general conclusions as to measures that are working effectively" (Crawford, as cited in Graefe and Levesque, 2010, p. 53). There appears to be no stakeholder or advocacy group monitoring or evaluating LMA reports. However, these agreements are relatively new, and so it would be too soon to conclude that stakeholders are disengaged.

If one agrees that third-party stakeholder and civil society groups can successfully speak and act on behalf of Canadians, then the level of time and commitment required to access reports is less of a concern, even though stakeholder engagement varies across policy area. However, if one disagrees with the notion that citizen engagement can be replaced with stakeholder engagement, then it is necessary to conclude that while reports are more accessible and publicly available than some academics have concluded, citizens are required to take a relatively significant amount of time and invest a high level of commitment into navigating through provincial websites and uncovering reports. This is an unrealistic expectation given that Canadians, as Brenda O'Neill (2007) uncovered, simply "do not have the time to engage".

Commitment to Performance Measurement

The practice of performance measurement in the public sector gained momentum with the emergence of NPM, and SUFA states that governments should “monitor and measure” program outcomes. The LMAs, the LMAPDs, and the ECDA outline a set of indicators that P/Ts committed to measuring. These indicators are aimed at measuring both outputs (i.e., the amount of people who participated in the program) and outcomes (i.e., the amount of participants who gained employment as a result of the program). This assessment was interested in determining if and how P/Ts fulfill this commitment, particularly with respect to measuring program outcomes—a task that is significantly more difficult than measuring outputs. Indicators that were measured and included in reports were tracked, and the methodology of conducting performance measurement was noted. Table 4 provides the results of the performance measurement assessment.

There is significant variation across agreements and provinces with respect to compliance of the performance measurement commitment. For the LMAs, BC was the only province that measured and reported on all indicators, including both outcome- and output-related indicators. In order to obtain this information, BC implemented a data strategy into their LMA programming which required program participants to complete exit surveys. However, only 64% and 71% of participants completed the survey for 2008-09 and 2009-10, respectively, casting doubt over the validity of their output and outcome results (British Columbia Ministry of Jobs, Tourism and Innovation, LMA Annual Report 2008-09). All other provinces did not fulfill their commitment to performance measurement. Manitoba and Ontario provided a figure for how many residents participated in LMA programs, and New Brunswick only made their annual plans publicly available, not their annual reports which include the indicator results.

With respect to the LMAPDs, compliance to performance measurement was similar across the provinces. The LMAPDs require provinces to report on both output- and outcome-related indicators, as well as a series of societal indicators, such as labour market participation of persons with disabilities within their jurisdictions. Data from these societal indicators comes from Statistics Canada, and all provinces reported on these indicators in their annual reports. Results from these societal indicators, however, are not causally linked to LMAPD programs, putting into question their usefulness with respect to assessing the performance of LMAPD-related initiatives. Reports across all provinces included all output-related indicators, and most of this information was gathered through entry forms and exit surveys from program participants. With respect to outcomes, the LMAPDs commit provinces to reporting on these indicators “where applicable”. These indicators were often not reported on, and provinces explained that either the information was not available, or outcome-related measurement was not appropriate in a particular instance.

Table 4: Commitment to Performance Measurement

Province	Relevant reports available	Do the reports measure agreed-upon indicators?	Methodology of measurement
Labour Market Agreements			
<p><u>Commitment made in agreement:</u> P/T governments will “collect and compile the performance indicator information...each fiscal year”. These indicators include:</p> <ol style="list-style-type: none"> 1. Total number of eligible clients served/in training by employment status 2. Proportion of eligible clients who have completed their intervention 3. Proportion of eligible clients who, 3 months and 12 months after leaving the intervention, are employed, unemployed, or continuing in an intervention. 			
British Columbia	– 08/09 and 09/10 Outcome Reports	– All indicators are reported on.	– Information collected through participant exit surveys (08 Outcomes report, p. 3). – 64% and 71% of clients did not complete the survey in 08/09 and 09/10 respectively.
Manitoba	– 08/09 and 09/10 Outcome Reports	– Reports provide number of clients served through LMA programming (3,230 for 08/09 and 7,074 for 09/10). – No other indicators reported on.	– No methodology in place
Ontario	– 08/09 and 09/10 Outcome Reports	– Reports provide number of clients served through LMA programming (86,000 for 08/09 and 177,000 for 09/10) and a list of the programs offered through the LMAs – No other indicators reported on.	– No methodology in place
New Brunswick	– No Outcome Reports publicly available	– N/A	– N/A

Table 4 (Cont'd): Commitment to Performance Measurement

Province	Relevant Reports Available	Do the reports measure agreed-upon indicators?	Methodology of measurement
Labour Market Agreements for Persons with Disabilities			
<p>Commitment made in agreement: "Jurisdictions commit to reporting to their citizens on employment-related indicators where data is available. When data is not available, P/Ts can undertake evaluation...or utilize surveys to report on these indicators. P/Ts will determine timing of evaluations. Reporting will include the following indicators:</p> <ol style="list-style-type: none"> 1. Number of participants in programs and services 2. Number of participants completing program where there is start/end point to intervention 3. Number of participants who obtained or were maintained in employment" <p>Jurisdictions are also required to report on societal indicators of labour market participation for persons with disabilities. These indicators include employment rate for persons with disabilities, employment income, and education attainment, but are not causally linked to LMAPD programming</p>			
British Columbia	– 09/10 Outcome Report	<ul style="list-style-type: none"> – Reports provide an overview of broad initiatives programs delivered through LMAPD funds, by department. – 10 of the 12 initiatives included some or all of the required indicators (where applicable). For the two initiatives that did not include information on the indicators, no commitment was made to conducting an evaluation in the future – All societal indicators are reported on 	<ul style="list-style-type: none"> – For performance indicator information, client surveys and information was used to gather data. – The Survey of Labour and Income Dynamics (SLID) provided by HRSDC was used for reporting on society indicators
Manitoba	– Outcome reports provided from 04/05 to 09/10.	<ul style="list-style-type: none"> – Reports provide an overview of programs delivered through LMAPD funds, by program area. – All employment-related and societal indicators are reported on where applicable 	– See above
Ontario	– 09/10 Outcome report provided	<ul style="list-style-type: none"> – Report provides an overview of programs delivered through LMAPD funds, by department. – All employment-related and societal indicators are reported on where applicable 	– See above
New Brunswick	– Outcome reports provided from 04/05 to 09/10	<ul style="list-style-type: none"> – Report provides an overview of programs delivered through LMAPD funds, by department – All employment-related and societal indicators are reported on where applicable 	– See above

Table 4 (Cont'd): Commitment to Performance Measurement

Province	Relevant Report(s) Available	Do the reports measure agreed-upon indicators?	Methodology of measurement
Early Childhood Development Agreement			
<p><u>Commitment made in agreement:</u> Jurisdictions must report annually to their publics on their early childhood development activities and expenditures.</p>			
<p>Jurisdictions must also report on indicators related specifically to child outcomes. Agreed-upon Indicators for measuring child outcomes cover the areas of: Physical health and motor development; Emotional health; Social knowledge and competence; Cognitive learning; and Language and communication.</p>			
<p>Participating jurisdictions must report biennially on a common set of indicators within these areas.</p>			
<p>British Columbia</p>	<ul style="list-style-type: none"> - Activities and Expenditure reports are provided from 01/02 to 08/09. - Four Outcomes reports are provided, with the most recent one from 07/08 	<ul style="list-style-type: none"> - All reports completed. - All indicators are reported on. 	<ul style="list-style-type: none"> - Outcomes reports draw on data from Statistics Canada, the BC Vital Statistics Agency, the BC Health Officers Annual Report, and the National Longitudinal Survey of Children and Youth Vital Statistics
<p>Manitoba</p>	<ul style="list-style-type: none"> - Outcome reports for 2001, 2003, and 2005 - Activities and Expenditure reports for 2001/02 to 2004/05 	<ul style="list-style-type: none"> - Did not complete and/or release 2007 Outcome report and Activities and Expenditure reports from 2005/06 to present. - For reports that were completed, all indicators are reported on. 	<ul style="list-style-type: none"> - Outcomes reports draws on data from SLID, Canadian Vital Statistics, National Longitudinal Survey For Children and Youth; Public Health Agency of Canada (2005 report, p. 36
<p>Ontario</p>	<ul style="list-style-type: none"> - Activities and Expenditure reports for 2001/02 to 2006/07 - Outcome reports for 2001 to 2007 	<ul style="list-style-type: none"> - Did not complete and/or release Activities and Expenditure reports from 2007/08 to present. - For reports that were completed, all indicators are reported on. 	<ul style="list-style-type: none"> - Outcomes reports draws on data from SLID, Canadian Vital Statistics, National Longitudinal Survey for Children and Youth; Public Health Agency of Canada (2006 report p. 25)
<p>New Brunswick</p>	<ul style="list-style-type: none"> - NB did release Activities and Expenditure reports for 2001/02 to 2006/07 and Outcome reports for 2001, 2003, and 2007. - These reports are not currently publicly available 	<ul style="list-style-type: none"> - Did not complete Outcome report for 2005 and Activities and Expenditure reports from 2007/08 to present. Currently, no reports publicly available--needed to contact federal public service to obtain reports. - For reports that were completed, all indicators are reported on. 	<ul style="list-style-type: none"> - Outcomes reports draws on data from SLID, Canadian Vital Statistics, National Longitudinal Survey for Children and Youth; (2006 report p. 12)

The ECDA has good compliance to performance measurement across the provinces, when reports are completed. While compliance to performance measurement is generally not an issue, reporting completion is. BC is the only province that has completed all ECDA reporting to date. Manitoba did not complete Activities and Expenditure Reports and Outcome Reports since 2005 and 2007 respectively. New Brunswick did not complete one of the four required Outcome Reports, and both Ontario and New Brunswick stopped reporting on Activities and Expenditures in 2007-08. Furthermore, while New Brunswick's reports were once public, their ECDA reports are no longer available in a public domain. In order to gain access to these reports, it was necessary to contact a federal official who had them saved on an internal system. Where reporting is completed, all indicators are reported on, although, like the LMAPDs none of the outcome-related indicators can be causally linked to ECDA initiatives. Instead, provinces report on children's well-being by drawing on national surveys and statistics. Therefore, the performance of ECDA programming is not being measured beyond the tracking of expenditure information and some output-related indicators.

Overall, it is difficult to conclude that performance measurement has been a success. With some agreements, some provinces fulfill their commitments to performance measurement, and in other agreements, most provinces do not fulfill these commitments, nor do they appear to be taking the steps necessary to meet these commitments in future reports. Additionally, there are issues with the indicators that are chosen to assess performance. The original goal of performance measurement, as outlined in SUFA, is to ensure that programs are being designed for and delivered to Canadians in an "efficient" way (Philips, 2003, p. 93). In most cases, the outcome-related indicators that are necessary to determine if programs are being delivered efficiently are not being measured and reported on. Output indicators fail to address program efficiency, and societal indicators can not be attributed to any particular program or initiative. Therefore, if Canadians are interested in knowing whether or not programs from F-P/T agreements are being designed and delivered in an efficient manner, it is unlikely that they would be able to find this information in their province's annual report.

Commitment to making role and contributions of governments transparent

Under Section 3 of SUFA, it is stated that governments must "explicitly and publicly recognize the respective roles and contributions" of other governments (SUFA, 1999). The idea here is that if Canadians know the roles and contributions of governments, they will be able to hold the correct government to account for their actions. Because the agreements under review in this research are fiscal transfers whereby the federal government transfers money to P/Ts for them to design and deliver programs, this commitment transforms in practice into P/T governments explicitly and publicly recognizing the role and contribution of the federal government in any particular agreement. All agreements address this

element, although they vary in clarity and robustness to the commitment. In assessing compliance to this commitment, I was interested in understanding the range of recognition that P/Ts provide to the federal government for their contributions. It is expected that in those agreements (ECDA) that are vague around this commitment, P/Ts would be less inclined to recognize the federal government's role and contribution. Table 5 provides the results of this assessment.

The assessment demonstrates that P/Ts almost always fulfill this commitment, however there exists a range of detail provided across provincial reports. Whereas some reports provide an overview of the federal government's role in negotiating the agreement, and annual amounts transferred to the particular province, other reports broadly state the federal government's overall financial contribution to all provinces through a particular agreement. For example, Manitoba's LMAPD report devotes an entire section to the federal role and fiscal contributions in the initiative, providing an overview of federal government activity in the policy area since the inception of the Agreement. Conversely, BC's LMA report provides a broad statement about the amount of money the province will receive from the federal government over a six year span. However, the Government of Canada logo consistently appears alongside the BC logo throughout this same report. The federal contribution is hidden and vague in Manitoba's ECDA reports, which include a broad statement about the federal government's role in the reports' footnotes.

In addition to stating the financial role of the federal government, many initiatives linked to the agreements have joint-F-P/T media releases, which elaborate on the federal government's role and contribution to the initiative. The occurrence of these media releases vary across provinces and agreements. For the LMAs, all provinces have released both joint and provincial media releases on investments made through the LMAs, all of which highlight the federal government's role and contributions. For the LMAPDs, Ontario and BC issued joint media releases with the GoC highlighting increased investments from the federal government. No media releases were issued for investments through the ECDA.

While there is some variation in compliance to this commitment, provinces generally state the federal government's role and contributions in their annual reports across all agreements. These statements are almost always exclusively focused on the federal government's fiscal contributions. It can be concluded then, that governments, through annual reports, fulfill SUFA's pledge to "explicitly and publicly recognize the respective roles and contributions of governments". While this commitment may be fulfilled, other assessments have demonstrated that reports are not always publicly accessible, and the public and stakeholders are sometimes disengaged when it comes to reading the reports. Additionally, as has been highlighted, Canadians have a difficult time knowing which government to hold accountable for which actions. Even if the public is tracking government activity through public reports, it is unrealistic to think that they will transform

Table 5: Transparency of Federal Role and Contribution

Province	How do reports fulfill commitment to transparency of federal role and contribution?
Labour Market Agreements	
<p>Commitment made in agreement: Under the "Public Reporting on Results" commitment in the LMAs, it is stated that by October 1 of each year, P/Ts must report to its residents on the results achieved through the LMAs, and "show separately the results attributable to the funding provided by Canada..."</p> <ul style="list-style-type: none"> - This commitment is reinforced again in the Agreement under subsection 29, "Public Acknowledgement of Federal Funding". - Under annex 3 of the LMAs, this commitment is outlined in detail, stating that the P/Ts agree to acknowledge Canada's support in LMA-related products, including advertising, administrative forms, news releases, and public reports. 	
British Columbia	<ul style="list-style-type: none"> - Reports make broad statements about financial contributions by the GoC through the LMA. For example, "The Canada/BC Labour Market Agreement began in April 2008. British Columbia will receive approximately \$394M over six years of the Agreement to invest in labour market programming (2008/09 Performance Outcome Report). - GoC logo appears on all reports. - Three media releases issued by the GoC and BC broadly stated financial contributions from the GoC. For example, BC's news release from January 2011 states, "Under the Canada/BC Labour Market Agreement (LMA), the Government of Canada is providing the Province with approximately \$66 million annually until 2013-14."
Manitoba	<ul style="list-style-type: none"> - Reports state the amount of money transferred to the province by the GoC through the LMA. For example, "In 2009/10, Canada's contribution to Manitoba was \$18,109,100 under the LMA. (2009/10 Annual Public Report, p. 3) - Numerous news releases issued by the GoC and MB stated financial contributions/involvement from the GoC. For example, MB's news release from May 2009 states "Rebound is supported with funding for two years from the Canada-Manitoba Labour Market Agreement."
Ontario	<ul style="list-style-type: none"> - Reports state the amount of money transferred to the province by the GoC through the LMA. For example, "In 2009-10 Ontario received from the federal government approximately \$193.7 million in core LMA funding" (2009/10 Outcomes Report). - The joint GoC-Ontario news release announcing the LMAs also stated financial contributions from the federal government ("<i>Governments of Canada and Ontario sign a new agreement on training and skills development</i>", February 21, 2008).
New Brunswick	<ul style="list-style-type: none"> - Available reports (Annual plans) do not make reference to GoC financial contributions. - Numerous news releases issued by the GoC and NB stated financial contributions/involvement of the GoC. For example, NB's release from January 2010 states "...this initiative is funded by the Province of New Brunswick and the Government of Canada through the Canada-New Brunswick Labour Market Agreement"

Table 5 (Cont'd): Transparency of Federal Role and Contribution

Province	How do reports fulfill commitment to transparency of federal role and contribution?
Labour Market Agreements for Persons with Disabilities	
<u>Commitment made in Agreement:</u> Under the "Reporting on Program Indicators" commitment in the LMAPD Multilateral Framework, it is stated that "P/T governments agree to recognize the financial contribution of Canada under this Framework in their annual reports".	
British Columbia	<ul style="list-style-type: none"> - Reports state the amount of money transferred to the province by the GoC through the LMAPD on an aggregate basis. For example, "the LMAPD is a cost sharing agreement in which the Government of Canada contributes 50 per cent of the annual costs incurred by the Province of British Columbia for programs and services funded under the agreement, up to a maximum of \$30.74 million. - The joint GoC-BC news release announcing the renewal of the LMAPDs stated financial contributions from the GoC, "The current federal commitment of \$27 million annually for British Columbia will be increased to approximately \$30 million"
Manitoba	<ul style="list-style-type: none"> - Reports exhaustively state the financial contributions and involvement of the GoC through the LMAPD on an annual basis. For example, "The March 2004 federal budget included an additional \$30 million nationally for the LMAPD. This new funding provided an additional \$1,051.0 million for Manitoba, resulting in an increase in the federal contribution level from \$7,914 million to \$8,965 million annually. (LMAPD Annual Report 2009/10)
Ontario	<ul style="list-style-type: none"> - Reports state the amount of money transferred to the province by GoC through the LMAPD on an annual basis. For example, "the federal government agreed to share up to 50% of the cost of programs and services that meet the objectives of the Agreement, up to a maximum federal contribution of \$76.4 million" (09/10 Annual Report) - The joint GoC-ON news release announcing the renewal of LMAPDs stated financial contributions from the GoC, "The federal commitment of approximately \$65 million annually for Ontario will be increased by an amount to be determined in the near future."
New Brunswick	<ul style="list-style-type: none"> - Reports state the amount of money transferred to the province by GoC through the LMAPD. For example, "The programming undertaken in the fiscal year 2009-2010 totaled \$18,091,418 with HRSDC contributing \$5,950,848 and the province contributing \$12,140,570" (09/10 Annual Report).

Table 5 (Cont'd): Transparency of Federal Role and Contribution

Province	How do the reports fulfill commitment to transparency of federal role and contribution?
Early Childhood Development Agreement	
Commitment made in agreement: The ECDA does not commit governments to clearly stating federal government contributions in their reports, but the Agreement does state that “[The ECDA] complements existing important federal investments for children and families.”	
British Columbia	<ul style="list-style-type: none"> – Reports state amount of money transferred to the province by the federal government through the ECDA on an annual basis. For example, “B.C. received \$65.71 million in 2008/2009”. Additionally, The 2007/2008 report stated that “Budget 2007 extended the federal government’s ongoing funding commitment under the Early Childhood Development Agreement (2000).”
Manitoba	<ul style="list-style-type: none"> – Reports state amount of money transferred to the province by federal government through the ECDA on an aggregate level. For example, “Since April 2000, the Government of Manitoba increased investments in ECD by over \$64 million. Of this investment, Manitoba is pleased to acknowledge the federal government’s contribution of \$18.2 million for ECD.” – This statement is made in the Reports’ footnotes.
Ontario	<ul style="list-style-type: none"> – Reports state the amount of money transferred to the province by the federal government through the ECDA on an annual basis. For example, “In 2006/2007, Ontario received \$194 million under this initiative, and the 2007 federal budget extended its existing ECD funds to 2013/2014.”
New Brunswick	<ul style="list-style-type: none"> – Reports state the amount of money transferred to the province by the federal government through the ECDA on an annual basis. For example, “In 2006/07, the Government of New Brunswick received \$11.6 million in federal funding through this agreement for early childhood development programs and services.”

statements about the federal government's contribution in a particular initiative into an opinion about which order of government to hold accountable for the initiative's performance. This puts into question the value and effectiveness of this commitment.

Commitment to Evaluations

All agreements make a commitment to conduct evaluations. According to most agreements, the goal of this exercise is to identify and share best practices to improve program design, delivery and outcomes. This objective is clearly outlined in SUFA, where F-P/T governments agreed to "share information and best practices to support the development of outcome measures, and work with other governments to develop, over time, comparable indicators to measure progress on agreed objectives" (SUFA, 1999, Accountability section). It is important to note that in this context, evaluations feed the public accountability process indirectly. As Graefe and Levesque (2010) stated, evaluations can "name and shame" governments that are working inefficiently when compared to their P/T counterparts. While it is not always a requirement for evaluations to be shared publicly, where they are completed, they are usually publicly available. Furthermore, the federal government can not and does not prematurely terminate an agreement if an evaluation demonstrates poor results (Philips, 2003). The following assessment is aimed at understanding if and how P/Ts fulfill their commitments to conduct evaluations. It is not interested in analyzing the effectiveness of the evaluation itself. Table 6 presents the results of this assessment.

Results show that while all agreements acknowledge the need for evaluations, there is a range in precision around fulfilling this commitment. The ECDA provides the weakest wording around fulfilling this commitment, stating that governments agree to "assess progress", without addressing how or when this will be completed. In practice, this resulted in the completion of one comprehensive review of all F-P/T initiatives funded through the ECDA, as well as an assessment of the accountability arrangements attached to the Agreement. This evaluation was completed by the CCAC through a contract with the federal government, and therefore meets the Agreement's criteria of being completed by a "third-party". Before the evaluation was conducted, F-P/T governments, through a joint working group led by HRSDC, developed an evaluation framework and objectives. Because the Agreement does not provide details on the frequency or rigor of evaluations, the commitment to "consulting third parties to assist in assessment of progress" has been fulfilled through the completion of one evaluation.

Table 6: Commitment to Evaluations

Stated Commitment to Evaluation	Results
<p>LMA: Provincial governments “agree to carry out evaluations of the impact and effectiveness” of the programs funded through the Agreement. The evaluation shall cover the period April 1, 2008 to March 31, 2012, and shall be completed by March 31, 2013. An evaluation will involve:</p> <ul style="list-style-type: none"> – The development of an evaluation framework that outlines practices and methodologies, to be submitted to LMA management committee – The measuring of and reporting on an agreed-upon set of “impact indicators”, as outlined in Annex 2 of the agreement. – Once evaluation completed, submit it to independent third party external evaluator for review – Provide copy of evaluation report to Canada by no later than June 30, 2013 	<ul style="list-style-type: none"> – Evaluations in all provinces have yet to be conducted as agreements were signed in 2008.
<p>LMAPDs: P/Ts have “responsibility for developing evaluation plans and undertaking evaluations for their programs and services.” In particular:</p> <ul style="list-style-type: none"> – Governments agree to use commonly accepted research designs and methodologies to ensure that evaluation activities are reliable and credible – Governments agree to undertake evaluation of key programs and services funded under the agreements. P/T governments will determine which programs to evaluate and the timing of evaluations – Governments may choose to undertake evaluations on their own, or engage in bilateral evaluations with the GoC. – Governments agree to make information available to each other and to share findings produced 	<ul style="list-style-type: none"> – One evaluation has been conducted across all P/Ts—the Evaluation of the Canada-Manitoba LMAPD in 2010.
<p>ECDA: Governments agree to “consult third parties to assist, as appropriate...in assessment of progress on early childhood development”</p>	<ul style="list-style-type: none"> – Evaluation Framework was developed jointly by F-P/T governments – One evaluation completed. The Child Care Advocacy Association of Canada was contracted to conduct an evaluation of F-P/T investments in early childhood development through the ECDA. The evaluation was released in October 2007

The LMAPDs provide more detail on the commitment to complete evaluations than the ECDA. The Agreement outlines the need for governments to comply with “commonly accepted research methodologies” when conducting evaluations. It also provides governments with the option of conducting joint evaluations with the GoC, and commits them to sharing evaluation findings with each other. Unique to the LMAPDs is the power and flexibility that the Agreement provides P/Ts over designing and delivering evaluations. The Agreement gives P/Ts the ability to decide which programs and services will be evaluated, and determine when evaluations will be completed. Despite not binding P/Ts to an evaluation schedule, at the time of its signing, it was hoped that the Agreement would lead to regular evaluations conducted across all P/Ts (GoC and Government of Manitoba, 2010). In reality, however, Manitoba is the only province that has completed an evaluation, and no other provinces show signs of fulfilling this commitment. The LMAPDs are currently up for renewal, and given its poor evaluation record, it is expected that renewal negotiations will be focused on revising the evaluation component of the Agreement so that P/Ts are more rigorously bound to conducting program evaluations.

The LMAs outline the most rigorous commitment to completing evaluations. The Agreements bind P/Ts to a timeline for completing evaluations, and outline indicators that P/Ts must measure and report on in their evaluations. The data for these indicators must be collected over a four-year span, from 2008 to 2012. Evaluation frameworks must be developed with joint F-P/T LMA Management Committees, and third parties must review completed evaluations before they are submitted. This ambitious evaluation commitment has yet to be tested, as P/Ts do not have to submit reports until June 2013. However, given the weak compliance to performance measurement thus far, it is unlikely that all evaluations will include longitudinal data on the “impact indicators” that P/T governments originally agreed to measure.

The overall evaluation record is poor, with only two evaluations being conducted across all agreements, one of which was specific to a single province, and another that was more exhaustive. It is therefore difficult to conclude that the exercise of evaluations allows Canadians to “name and shame” those governments that are functioning inefficiently.

Wrap Up

While there is significant variation across provinces and agreements, overall compliance to fulfill public accountability commitments is weak. This conclusion is based on findings across four provinces and three agreements, but has been consistently confirmed in less detail by academics writing on the topic. The purpose of public accountability is to ensure that Canadians can assess whether or not governments have done “what they said they were going to do” (Anderson and Findlay, 2010) in an efficient and effective way. However, the vehicles

through which public accountability is put into practice have failed at achieving this objective. In general, results have shown the following:

- Reports are not visible or easily accessible in a public domain;
- Reports do not include useful outcome-related information that would allow Canadians to assess program and policy effectiveness and efficiency;
- P/T governments make broad statements about financial contributions of the federal government, leaving Canadians confused about which order to hold accountable; and
- Current arrangements do not encourage the practice of evaluations, so Canadians are unable to identify those governments that are working less effectively than others.

These findings are multilayered. Even if reports were visible and accessible, outcome related indicators were provided, clear and detailed accounts of the federal government's contributions were included, and evaluations were completed, it is unlikely that the public would take the time necessary to locate, read, and process opinions about a series of agreements and initiatives within their province and beyond.

This paints a grim picture of public accountability across the country in the area of social policy. While it may be true that the commitments outlined in SUFA were naive and unrealistic making them appear overly ambitious and unachievable, there are steps governments could take to make SUFA's commitments attainable. This may be more promising now than it was in the 1990s, given the peaceful climate of intergovernmental relations that currently exists. I turn now to an overview of potential policy directions that aim to improve public accountability results that attempt to align with a vision of federalism that is collaborative and cooperative.

OPTIONS FOR IMPROVED PUBLIC ACCOUNTABILITY

The findings of this report suggest that the commitments to public accountability are often not fulfilled, and so citizens remain poorly equipped to hold their governments to account through this mechanism. The expectations placed on citizens to emerge as judge and jury over government performance requires them to become experts in particular policy fields and navigate through the complex division of powers to know which government to hold accountable. At the same time, provinces generally fail to comply with fulfilling the public accountability commitments of accessible, public reporting, performance measurement, and conducting evaluations. This research has found that reports are usually difficult to locate and download, performance is measured, if at all, using output-related indicators, and evaluations are almost never completed. These findings indicate that the current public accountability arrangements are not designed with citizens in mind, and the expectations placed on them to act as third party 'watch-dogs' over government performance are unrealistic.

There are a range of options available to achieving improved accountability. However, many options do not align with a collaborative, SUFA-era vision of federalism, where both orders of government function in a cooperative way, resulting in an interdependent, non-hierarchical relationship (Lazar and McIntosh, as cited in McIntosh, 2000, p. 4). For example, the federal government could establish a role as an enforcer of public accountability, introducing conditionality on funding and sanctions for non-compliance. This would not align with the goals of collaborative federalism, because it would involve the federal government retreating to a post-war practice of what Lazar and McIntosh (2000) refer to as "federal unilateralism" in an area of P/T jurisdiction through the establishment of an interdependent and hierarchical relationship between the orders of governments (p. 5). On the contrary, the federal government could devolve funds to P/Ts and remove itself from the social policy space, so that each order of government acts exclusively on its own in areas of jurisdiction (Lazar and McIntosh, as cited in McIntosh, 2000, p. 4).

These options, which would perhaps be plausible in a different era of federalism, are unrealistic given the current state of the Canadian federation, and do not maintain a collaborative vision of federalism that F-P/Ts agreed to in SUFA. Instead, the following outlines realistic policy options that work with and within this vision, with the broad aim of improving compliance to public accountability while making it easier for the public to engage.

1. Status Quo Plus: Maintain current arrangements with enhanced commitments to public accountability

Current arrangements align with a collaborative vision of federalism, and have led to a decade of intergovernmental peace. There is merit in maintaining these

arrangements, and continuing the practice of signing F-P/T multilateral frameworks and bilateral agreements that emphasize accountability to the public and not to each order of government. These arrangements, however, would need to be enhanced in order to improve compliance to public accountability commitments and reduce the unrealistic burdens placed on citizens. The rationale here is that if the public accountability commitments associated with agreements are improved, then it is more likely that stakeholders and citizens will engage with public reports, and hold their governments to account through this vehicle. Under this option, each agreement could incorporate the following changes:

- Stronger commitments to visibility and accessibility of public reports: Current agreements state that P/Ts must report to their publics, but include little or no provisions around *how* governments must fulfill this commitment. Agreements would be modified to incorporate stronger wording around the commitment, which would clearly articulate how and where P/Ts must make reports accessible. It is recommended that agreements commit governments to placing reports on the main page of the departmental website to reduce the amount of time and navigation required to locate reports. BC adopted this strategy for their LMA reports, and it has been identified as a best practice. It is also recommended that, like the LMAs and LMAPDs, all agreements incorporate an annual date in which P/Ts must release reports to the public. The public would be able to hold governments to account by identifying late reports if not released on this date.
- Reduce reporting requirements: In most agreements, P/Ts are required to produce annual plans, expenditure reports, and performance reports. It seems unrealistic to ask P/Ts, who often have very small teams devoted to producing these documents, to complete three reports on an annual basis. Instead, P/Ts would release expenditure reports on an annual basis, and performance reports on a biennial basis. P/Ts would continue to produce annual plans—a document that usually already is required from their auditor generals—but they would not be required to present these to the federal government. This would reduce the burden of reporting on resource-restricted P/Ts, and would improve the chances P/Ts producing useful outcome-related performance reports.
- Establishment of Common Reporting Template: The look, feel, and information provided in reports vary significantly across agreements and provinces. Agreements would include a reporting template in its annexes, complete with subtitles and explanations of each section's purpose, that P/Ts must use when drafting and publishing reports. This would improve the readability of reports for the public, and would allow them to identify positive outcomes and gaps across reports. Scholars have consistently recommended this, although no agreement has adopted this practice.

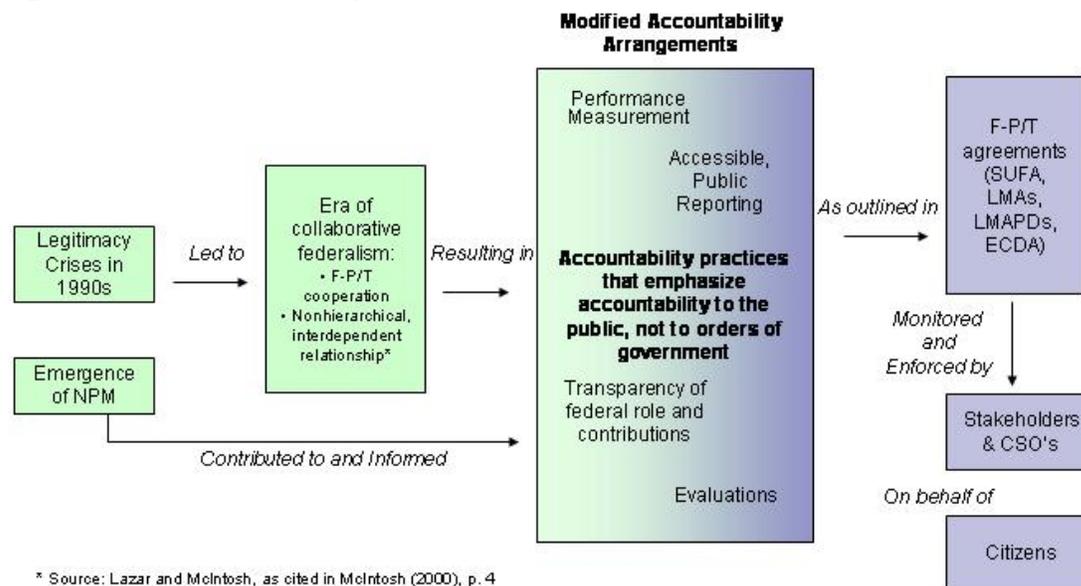
- **Stronger commitments to conducting evaluations:** The LMAs outline a set of indicators that must be reported on in evaluations, and commit P/Ts to evaluation schedules. While these evaluations will not be completed until 2013, it appears as though it is a promising practice. Agreements would all adopt this evaluation model, which would outline a set of outcome-related indicators that would be measured longitudinally, and provide a timeline of when evaluations must be completed. Additionally, a common evaluation template would be annexed to the agreement for required use to improve readability so that the public could draw comparisons across evaluations.

This option is realistic, and implements modest improvements to accountability arrangements within a collaborative vision of federalism. It reduces P/T reporting requirements, and adds precision to public accountability commitments within agreements to improve compliance. Financial costs associated with this option are likely minimal. However, it is likely that P/Ts would resist such a proposal, because the level of detail surrounding the accountability commitments will likely be seen as too stringent and a sign of federal unilateralism with the responsibility of administering public accountability placed entirely on P/Ts. Another key limitation is that this option does not introduce any guarantees that P/Ts will comply with the enhanced provisions around public accountability. In maintaining the SUFA-era vision of federalism, there are no sanctions or conditions that the federal government could enforce in instances of non-compliance. Therefore, if P/Ts do not comply with these more robust commitments, then gains will not be made with respect to improved public accountability.

2. Enable third parties to actively monitor and evaluate public accountability

In one instance, F-P/T governments commissioned a third party to conduct a review of an agreement in practice—the review completed in 2007 by the CCAC of the ECDA. This review ‘named and shamed’ those governments not living up to their public accountability commitments, and received in some media attention (CCAC, 2007). This option would involve F-P/T governments broadly maintaining current accountability provisions in their agreements, and incorporating a schedule of third-party reviews of their agreements, and funding these organizations to conduct such reviews. These evaluations would aim at assessing the gaps in public accountability practices, and identify best practices across jurisdictions that could be adopted. Commitment to this option would be clearly articulated in the agreements. Figure 2 highlights a modified conceptual framework to highlight the role of these third parties:

Figure 2: Modified Conceptual Framework



This option aligns with a collaborative vision of federalism, since a stakeholder or CSO is conducting the review, instead of one order of government imposing its review on another.

If it is thought that stakeholders and CSOs problematically represent the interests of a limited group of citizens and should therefore not be the vehicle through which citizens hold their governments to account, then stakeholders and CSOs could take on a more supportive role within current public accountability arrangements. The purpose of their involvement would be to improve the accessibility, visibility, and readability of reports so that citizens can better use these reports to hold their governments accountable. Under this option, stakeholders and CSOs would be contracted to build a common webpage where public reports across jurisdictions and agreements could be shared, or they would help F-P/T governments develop reporting frameworks and templates. Such initiatives would still put an emphasis on individual citizens holding governments to account, but would make it easier for them to fulfill such responsibilities.

3. Reduce public accountability commitments

Graefe and Levesque (2010) find that P/T resistance to accountability provisions attached to agreements has been a consistent theme throughout the era of collaborative federalism (p. 51). They also found that P/T officials rely on other internal documents, such as individual ministry annual reports for “in-depth and factual information” about agreement expenditures and initiatives (p. 53). Department-specific annual reports adhere to the accountability requirements within jurisdictions, as they often go through approval processes with central agencies and the Auditor General’s office. Furthermore, these reports are usually

made public, and can be found on departmental websites across P/Ts. It is therefore plausible to conclude that public accountability provisions that P/Ts comply with, irrespective of those outlined in F-P/T agreements. This puts into question the need for robust public accountability commitments in F-P/T agreements, since P/Ts fulfill many of these commitments anyway. Under this option, the accountability provisions in F-P/T agreements could be watered-down, so that more emphasis is placed on internal P/T accountability practices.

Agreements would be modified to include a statement that commits P/Ts to outlining federal contributions in their departmental-specific annual reports, and would also include a commitment to making the report visible and accessible in a public domain. Furthermore, because departmental-specific annual reports do not usually present significant outcome-related indicators for particular initiatives, F-P/T agreements would also commit P/Ts to measuring certain output and outcome-related indicators, to be submitted to the federal government on an annual basis. The federal government would then be responsible for publishing these indicators in a national report.

This practice is in place with the National Childcare Benefit—an initiative that transfers federal funds to low-income families, and P/Ts reinvest savings in other children-related initiatives (FPTMRSS, 2008, p.1). This program has had good compliance to performance measurement, with all P/Ts meeting this commitment annually for the past ten years. This report fulfills the criteria of public accountability, as it is widely available across F-P/T government websites, and uses a common template that allows for the public and stakeholders to draw comparisons across initiatives (FPTMRSS, 2008). It also divides up the burden of reporting across both levels of government, whereby P/Ts measure performance, but the federal government compiles and publishes the report.

P/Ts would be likely to support this option, given that they already meet the terms of this arrangement under the National Childcare Benefit. It also strongly aligns with a vision of collaborative federalism, since the federal government would be recognizing the legitimacy of internal P/T accountability arrangements, while simultaneously taking on a portion of the reporting burden. It would also reduce overlap between reports that P/Ts complete, which would make it easier for the public and stakeholders to track and draw conclusions from reports. A key limitation to this option is that it would require the federal government to invest more dollars in human resources to complete these new reports. However, money is often transferred to P/Ts for them to complete evaluations and reports (Graefe and Levesque, 2010, p. 53). This money would be reinvested in the federal government's increased human resources expenses.

All options have their associated strengths and weaknesses, and all aim to improve public accountability while staying true to the principles of collaborative federalism. These options have been informed by the literature review and findings uncovered in this research, and it is hoped that they can contribute to

broader discussions for improved public accountability leading up to the negotiation of transfers and agreements in 2014.

THE WAY FORWARD: CLOSING THE GAP

The options outlined above identify a range of smart, realistic practices while upholding the principles of collaborative federalism. The current arrangements place high expectations on citizens to hold governments to account, while governments, in turn, fail to fulfill their commitments to public accountability. This results in a system of accountability whereby governments are rarely held accountable for their performance through the mechanism of F-P/T agreements. Therefore, the most promising practices are those that narrow the gap between what is expected of citizens and what is achieved. Expectations placed on citizens must be modified to be more realistic, and P/T compliance to fulfilling public accountability commitments must be improved.

Option one works with, and modestly enhances the current system. Here, accountability commitments are modified to include more detail and precision around, for example, evaluation schedules and making reports accessible in a public domain. As indicated, however, it is unlikely that P/Ts will support such an option, as it still places the responsibility of executing public accountability practices wholly on P/Ts. Therefore, it is unclear if this will improve compliance amongst P/Ts to fulfilling public accountability commitments. For citizens, this option would make reports more readable and accessible through the use of templates and explicit wording around the way in which P/Ts must share reports. While this option may make it easier for citizens to meet the expectations governments place on them, it continues to rely on P/T compliance to these commitments. Furthermore, citizens maintain their role as judge and jury over government performance, indicating that under this option, expectations placed on citizens do not fully take into account citizens' interest and capacity to engage.

Option 3 reduces the robustness and frequency of public accountability by relying on the accountability processes in place across P/T jurisdictions to reduce overlap and repetitiveness in reporting. It also spreads out the responsibility of fulfilling accountability commitments more evenly across both orders of government, making it likely that P/Ts would support this option. This option modifies expectations placed on citizens to engage by limiting the number of reports they would need to locate and assess, and by adopting a common template administered by the federal government to improve readability of reports. It is unclear, however, if this option would improve P/T compliance, and it may encourage inequitable levels of accountability across P/Ts. Some P/Ts have sophisticated accountability systems already in place, such as a robust role for the Auditor General's Office and data strategies to collect performance information. Other P/Ts rely more on the federal government for accountability tools due to issues of fiscal capacity and limited human resources. By relying on the accountability practices already in place in P/T jurisdictions, it is likely that accountability systems across the country will become incomparable. This will affect compliance, since those P/Ts that do not have enhanced systems in place

will not be able to rely on their own accountability practices to do the job, and P/Ts that do have necessary accountability tools will unfairly be held accountable more than their less-equipped counterparts.

Option 2 appears to be the most promising option for closing the gap between expectations placed on citizens and P/T compliance. Here, stakeholders and CSOs could play a range of roles in the public accountability process—either as a supporter, or as a driver of policy change. As a driver of change, these third-parties would be contracted to monitor and review accountability practices across governments. Here, third-parties would act on behalf of citizens, effectively taking into account citizens' capacity to engage and modifying their role to be more realistic. There are three significant limitations to this approach. Firstly, the financial costs associated with funding third-parties would be relatively significant. In an environment of fiscal constraint, it may be difficult to locate such funding. Secondly, it is unclear if recommendations made by third-parties in their reviews would be adopted by P/Ts. While some jurisdictions may be “named and shamed” in the evaluations, there are no sanctions that these reports would come equipped with to enforce the recommendations made. This problem was evident in the 2007 review of the ECDA. After its release, only two provinces (Alberta and BC) improved their reporting records, putting into question the impact that the review had on improving accountability practices. Finally, because CSOs and stakeholders come to the table with their own set agendas and interests, their recommendations may only align with a particular ideology, and may not be representative of public interests.

A more realistic and promising approach to this option would be establishing third-parties as supporters of public accountability. These groups would assist citizens and each other in tracking public accountability while inadvertently “naming and shaming” those governments that are not living up to their commitments. A third-party group would be contracted to assist governments in fulfilling their public accountability commitments by developing common templates and reporting and evaluation frameworks. In addition, this group would establish and continually update a common webpage where all required public reports would be posted. By following a common template and creating a central ‘hub’, governments would be improving the readability, accessibility, and visibility of reports and evaluations, effectively making it easier for citizens to engage. Furthermore, this central hub would immediately reveal which governments are falling short on meeting their public accountability commitments by identifying which reports are not available. This option would still require increased financial resources, but would be less expensive than an approach that would involve exhaustive reviews from third-parties of government performance. It would also establish third-parties as vehicles through which citizens engaged, instead of relying on third-parties to unrealistically represent all public interests. It is likely that P/Ts would support the use of third-parties in a supportive role, but it is currently unclear if they would support the development of common templates,

since some may not want to be compared to jurisdictions with more sophisticated accountability practices in place.

This option shows promise in closing the gap between expectations on citizens and P/T compliance by making it easier for citizens to engage, and by assisting P/Ts with developing templates and making their reports accessible. By incorporating third-parties to play a supportive role, burdens are taken off of both citizens and P/Ts, which would improve compliance, reduce expectations on citizens to a more realistic level, and maintain the principles of collaborative federalism. It is recommended that the federal government assess the feasibility of this option by consulting P/Ts and third-parties, with the goal of developing the details of this approach during agreement renewal negotiations leading up to 2014.

Promising elements from all options could be adopted as well. For example, the division of labour in producing reports outlined in option three could be incorporated into option two to further improve compliance to public accountability commitments. The robust wording around accountability commitments recommended in option one could also be adopted. The literature review of this research indicated that there are unrealistic expectations placed on citizens to play a role as judge and jury over government performance in the current system of public accountability. This research also revealed that P/Ts do not generally fulfill their commitments outlined in F-P/T agreements to public accountability. It is hoped that this way forward bridges the gap between expectations on citizens and P/T compliance so that governments are held accountable by the public in a way that is consistent with the principles of collaborative federalism.

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