

Shared Accountability for Horizontal Initiatives:
Lessons and Good Practices for Service Canada

598 Report

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Executive Summary

Background

Service delivery in the public sector, increasingly, is becoming geared towards more customer-centric approaches. Internationally, governments have been experimenting with different methods to improve service delivery. The Government of Canada's response has been the creation of Service Canada, its one-stop service delivery network. The launch of Service Canada marks the separation of policy development from service delivery. One of Service Canada's objectives is to establish partnerships with other departments and agencies across the federal government, other levels of government, and the private and non-profit sectors. Within such an environment, as the federal government embarks upon additional horizontal projects, accountability for these initiatives becomes dispersed and complicated, as shared accountability takes on greater significance.

Objectives

The objectives of this study are to develop an understanding of what shared accountability means within an integrated service delivery world, and to recommend mechanisms that can be specifically tailored to the unique circumstances of shared accountability. By drawing on the research on shared accountability experiences in Westminster countries, this report sets out to create a framework within which shared accountability can be conceived and operationalized. This paper will help form Service Canada's approach to shared accountability.

Summary of Method

To fulfill the objectives of the study, an extensive literature review was conducted of both academic and government publications, with a focus on public sector governance, horizontality, service delivery, and accountability. Based on the review of the literature and a discussion with the client, Service Canada, about their needs and expectations, a conceptual framework was derived to structure the analysis of shared accountability practices in Westminster countries. The study examined the shared accountability experiences of Australia, New Zealand, the United Kingdom, and Canada. Their experiences were assessed against four separate conceptual areas: accountability relationships; governance frameworks; performance management; and the role of central agencies. These shared accountability practices became the basis upon which recommendations were made to Service Canada. These practices had to satisfy four criteria to be considered: the respective circumstances within which the practice was being

applied had to be roughly similar to those faced in Canada; there had to be some evidence that the practice was enjoying some success; the practice was being utilized in more than one other jurisdiction; and all the practices recommended had to be mutually compatible among themselves.

Findings and Recommendations

Findings

The following table summarizes the key lessons and issues discerned from an analysis of the experiences of the four Westminster governments against each of the elements of the conceptual framework.

Table 1: Summary of Lessons

Conceptual Element	Key Developments and Lessons
Accountability Relationships	<ul style="list-style-type: none"> • Separation of policy and service delivery: Decoupling policy and service requires robust feedback mechanisms and information exchanges. It also necessitates effective coordination between participants. • Role Clarity: Clarity over the respective roles of each participant in a horizontal initiative is a necessary prerequisite for delineating shared accountability. • Fragmentation: Overcoming operational silos is a major obstacle faced by each jurisdiction.
Governance Frameworks	<ul style="list-style-type: none"> • Governance Regimes: Governance arrangements for horizontal initiatives must be a mixture of both formal and informal approaches. They must balance the requirement of formalizing the arrangement, in terms of roles and responsibilities, while also adopting flexible mechanisms to deal with challenges that arise. • Purchaser – Provider Agreements: These agreements have some inherent limitations as they unduly limit the scope of the relationship between purchaser and provider to micro-management at a transactional level. • Funding/Resources: Certainty over funding is crucial to the success of horizontal initiatives but it implies sharing financial accountability across organizations. • Lead Department: Designating a lead department requires that it exercises authority to coordinate an initiative, but it is incumbent upon all participants to recognize that the lead is endowed with this mandate and responsibility.
Performance Management	<ul style="list-style-type: none"> • Balancing individual and collective reporting needs: Any performance management regime must be able to successfully balance the individual and collective reporting needs of horizontal initiatives. Performance frameworks need to be devised that allow for departments to account for their contribution and performance against both vertical and horizontal requirements. • Shared outcomes and clarity of contribution: These regimes should be predicated upon agreement over shared outcomes and an understanding of how each participant contributes to the stated goals and objectives of the

Conceptual Element	Key Developments and Lessons
	<p>initiative.</p> <ul style="list-style-type: none"> Shortcomings of existing reporting requirements: The challenge for shared accountability is to tailor performance management regimes that have been traditionally geared towards representing and documenting individual, departmentally based, reporting structures.
Role of Central Agencies	<ul style="list-style-type: none"> Limited Conceptual Thinking: Thus far, central agencies in the four jurisdictions have limited their attention towards shared accountability only to discerning what critical elements need to exist for a successful partnership to be launched; not the requirements of shared accountability. Ongoing Support – From Implementation to Maturity: Central agencies are taking an active role in both Australia and the United Kingdom through assisting in the implementation of horizontal initiatives. However, this approach needs to be broadened to include supporting horizontal files from implementation through to maturity.

Recommendations

The report concludes with a set of recommendations pertaining to both Service Canada and horizontal initiatives in general.

Recommendation 1 – Dedicated Minister for Service Canada

In order to ensure clear lines of accountability, the minister dedicated to Service Canada should not be from one of its partner departments.

Recommendation 2 – Linkage between Service Canada and Policy Departments

Responsibility must be shared between Service Canada and policy departments to ensure that policy and service outcomes are aligned, and that mechanisms are in place to support ongoing dialogue and feedback between partners. Therefore, robust communication and feedback mechanisms must be instituted to keep the channels between both ends of the government spectrum aware of the others activities.

Recommendation 3 – Governance Arrangements

At a minimum, governance arrangements for horizontal initiatives should include:

- Clarity of roles and responsibilities
- Formal agreements, such as Memoranda of Understanding (MOUs)
- Decision making and dispute resolution mechanisms

- Joint-committees
- Communications strategy

Recommendation 4 – Performance Management Regime

Performance management regimes for horizontal initiatives require the following elements:

- Joint planning, monitoring, and evaluation
- Alignment of goals, outcomes, and indicators
- Delineation of performance responsibilities
- Public reporting
- Information sharing amongst partners
- Use of performance data to improve and enhance policy development and service delivery

Recommendation 5 – Role of Central Agencies

Central agency support for shared accountability should take the form of:

- Work, in conjunction with departments, to develop a clear definition of shared accountability to guide horizontal initiatives
- Assisting departments in preparation for implementing horizontal initiatives
- Ongoing support throughout the life cycle of the initiative, since each stage presents its own challenges
- Sharing good practices and examples throughout government; this could take the form of a centre of excellence for horizontality and shared accountability, to act as a liaison with departments and agencies
- Monitoring the achievement of shared outcomes/goals and assisting in the development of guidance for reporting on shared accountability arrangements
- Developing a shared accountability framework and appropriate governance mechanisms specifically tailored to the requirements of shared accountability

Recommendation 6 – Proposed Framework for Shared Accountability

A proposed framework for shared accountability is presented as a diagram in Recommendation 6. It takes into consideration and distils the elements from the previous recommendations into an overarching framework that can be used to guide shared accountability for horizontal initiatives.

List of Acronyms

ASD – Alternative Service Delivery

BPA – Business Partnership Agreements (Australia)

FaCS – Family and Community Services (Australia)

DHS – Department of Human Services (Australia)

DPMC(A) – Department of Prime Minister and Cabinet (Australia)

DPMC(NZ) – Department of Prime Minister and Cabinet (New Zealand)

HRSDC – Human Resources and Social Development Canada

MOU – Memorandum of Understanding

NAO – National Audit Office (United Kingdom)

NCB – National Child Benefit

NHI – National Homelessness Initiative

OAG – Office of the Auditor General of Canada

PCO – Privy Council Office (Canada)

PIU – Performance and Innovation Unit (United Kingdom)

RMAF – Results-based Management Accountability Framework

SSC – State Services Commission (New Zealand)

SUFA – Social Union Framework Agreement

TBS – Treasury Board of Canada Secretariat

1.0 Introduction

Recent developments in public administration have seen an increased emphasis on service delivery with a citizen-centred focus. This has entailed a wholesale review of how services are delivered and a proliferation of new delivery mechanisms that range from the expanding use of e-government applications, to the consolidation and rationalization of service delivery providers. Much of this reorientation of government has been accomplished through the use of horizontal initiatives, wherein multiple departments partner together to achieve shared outcomes, which begets shared accountability.

However, shared accountability and horizontal management have increasingly become intractable problems with which governments internationally need to contend. As services are increasingly being delivered collaboratively, and with governments becoming more reliant on horizontal initiatives, there needs to be a renewed understanding and conceptualization of accountability. Whereas traditional accountability suited government operations in the past, this is no longer the case. “The traditional parliamentary model of accountability that presumed a linear and hierarchical relationship between a public organisation, a Minister and Parliament has decreasing relevance for the manner in which public services are actually delivered at the beginning of the 21st century” (Peters 2006: 297).

Despite the proliferation of horizontal initiatives here in Canada and worldwide, there has been limited attention devoted to addressing the complexities of shared accountability that result from increased governmental collaboration in the provision of services and programs. Although many academic and government studies have dealt with horizontal management, there has been no systematic attempt to discern the implications these arrangements have for shared accountability. The recently released *Review of the Responsibilities and Accountabilities of Ministers and Senior Officials* by the Treasury Board of Canada Secretariat (TBS 2005) is a case in point. The Review pays considerable attention to traditional accountability across the Government of Canada, but it is conspicuously silent on the topic of shared accountability. Instead, accountability is cast within the confines of a single department, and the relationship between its respective minister and Parliament. This document highlights the limited conceptual thinking about shared accountability, making exploration of the topic both timely and essential.

1.1 Background/Context

For over a decade, the Government of Canada has been working to improve the delivery of services to Canadians. The challenge has been how to rationalize the service delivery infrastructure to best meet citizen needs. As a result, Service Canada was officially launched on September 14, 2005, in response to feedback

from Canadians, and builds on “best practices” in service improvements in Canada and around the world.

Service Canada represents a government-wide transformation in how services are delivered to Canadians. It marks the division of the service delivery function from the policy development function, thereby dispersing accountability to multiple locations. This separation will require a concomitant alteration to the current approach to policy development, program design and service delivery. To be effective, it also requires robust communication and feedback mechanisms between the service delivery and the policy development arms of government.

An essential element of Service Canada’s strategy is to actively seek partnership opportunities, not only within the federal government, but with provincial and territorial governments, and third-party service delivery providers as well. The intent is for Service Canada to become the focal point for the delivery of federal government services and programs. In such a diverse environment, the complexities of shared accountability are invariably accentuated.

1.2 Objectives

Shared accountability is necessarily an ambiguous term, with little or no guidance as to what it means or implies. Although there is considerable agreement in academic and government circles over what traditional accountability entails, there is only a partial understanding of what shared accountability is, let alone what mechanisms are required to ensure that it is both adhered to and enforced. As a result, the objectives of this study are to come to terms with what shared accountability means within an integrated service delivery world and to proffer mechanisms that can be tailored to its unique circumstances.

This paper will serve to inform Service Canada’s approach to shared accountability. With the launch of Service Canada, shared accountability takes on new dimensions as the federal government embarks upon additional horizontal projects. By drawing on research on shared accountability experiences in Westminster parliamentary systems, this report sets out to achieve not only a better understanding of shared accountability, but also to create a framework within which shared accountability can be conceived and operationalized.

It is important to note that designing specific remedies and solutions to shared accountability are beyond the scope and purview of this report. To accomplish this task, more work needs to be undertaken, including further research and analysis of the various components of the shared accountability framework promulgated in this report. The scope of this paper is therefore limited to devising an overarching framework to guide Service Canada’s approach to shared accountability and horizontal partnerships at the federal level. Areas

meriting further study include, but are not limited to, the human resources dimension of collaborative arrangements and their accountability implications, and the accountability requirements of partnerships with other levels of government and non-government agencies. This project should therefore be understood as a necessary first step in establishing the context for understanding shared accountability and providing high-level guidance towards the development of a more robust and detailed framework.

1.3 Methodology

The methodology on which this report is based includes a review of the academic and government literature pertaining to public sector governance, horizontality, service delivery and accountability. This was complemented by reviewing experiences with horizontal initiatives in select Westminster countries. Based on the literature and discussions with the client concerning their needs and expectations, a conceptual framework was derived. Within this framework, an analysis of the experiences of four Westminster jurisdictions, Australia, New Zealand, the UK and Canada, was conducted, culminating in the writing of this report.

The rationale for choosing Australia, New Zealand and the United Kingdom stems from their adoption of innovative approaches to public sector management issues over the past decade. The Australian example of Centrelink provides a good comparative analysis for Service Canada. This is largely due to the fact that Service Canada, in many respects, has been modelled on the Centrelink concept. New Zealand's experimentation with performance management and measurement, and its linkage to accountability, are relevant to the sections dealing with governance frameworks and performance, as they present a useful point of reference for shared accountability. Moreover, New Zealand is taking steps to address the issues raised by integrated service delivery and shared outcomes. The United Kingdom's pioneering work in joined-up government, and its implications for accountability, also provide useful insights for this discussion.

There are inherent limitations in any attempt to glean and infer lessons applicable to Canada from other jurisdictions. Conditions existing in Canada are in some measure unique from those being faced elsewhere, but not to the point that it should deter one from seeking external examples. Each of the four jurisdictions in question faces mounting pressure from its citizenry to provide better services while ensuring increased value-for-money for public expenditures. Although both the UK and New Zealand are unitary governments, which presents some natural limitations for their applicability to Canada, their experiences are nonetheless germane to the subject matter at hand. The comparative review will look at both the positive and negative aspects of the approaches adopted in the

respective jurisdiction in an attempt to isolate the common problems being confronted.

Four criteria were used to determine what represented a good shared accountability practice that could be recommended to Service Canada. First, the respective circumstances within which the practice was being applied had to be roughly comparable and analogous to those faced in Canada. Therefore, if an approach was successful in these countries there is considerable likelihood that it would work in Canada as well. Second, there had to be some evidence that the practice was enjoying some success. In most instances, however, this evidence is anecdotal as there has been little or no formal evaluation of most of these practices to substantiate their validity. Third, the utility and applicability of a particular practice was strengthened by its usage in more than one other jurisdiction. Finally, all the practices recommended had to be mutually compatible amongst themselves. Obviously, recommending accountability practices that were incompatible, or that might negate one another, would not be beneficial.

1.4 Organisation of the Report

The report is organized into six main sections, beginning with a conceptual framework that has been developed in conjunction with the client and a preliminary review of the literature on public sector governance. The framework will focus the examination into shared accountability by presenting four key lenses through which it can be conducted. The elements of the conceptual framework are: accountability dimensions of horizontal service delivery; governance frameworks and mechanisms, such as Memorandum of Understanding (MOU); performance management, including reporting and evaluation; and the role of central agencies.

Following this is a comparative analysis of the recent experiences and respective approaches to shared accountability found in Canada and in other Westminster jurisdictions in light of the four conceptual lenses outlined above. Australia, New Zealand and the United Kingdom have been selected, as these countries have similar parliamentary systems and government structures to that of Canada. Examining lessons and practices from these three Westminster jurisdictions provides a common framework through which the critical governance and accountability issues can be derived.

From the experiences, lessons and practices discerned above, six recommendations are provided as the basis for Service Canada's framework for shared accountability in service delivery partnerships. Finally, the report concludes with a summary of the major findings and outlines some critical next steps that should be undertaken. A number of annexes are also provided at the end of the report, providing additional contextual and background information.

2.0 Conceptual Framework

From a preliminary scan of the literature, and discussions with the client about their needs and expectations concerning shared accountability, a number of common themes and concepts have emerged that will guide the analysis contained within this report. At the outset, a number of key questions pertaining to the governance mechanisms, tools and resources that need to be in place for shared accountability for joint initiatives have been derived. These questions helped direct and frame the analysis in this report:

- What governance mechanisms are necessary to facilitate shared accountability and inter-jurisdictional collaboration?
- In terms of overarching agreements, such as MOUs, what should their substance and structure be? Should they be more descriptive or prescriptive in nature?
- What risk management strategies are required in an environment of shared accountability? How is risk shared?
- What is the role of central agencies? How do central agencies build capacity to accommodate shared accountability and horizontality?
- What feedback and information sharing mechanisms need to be in place to accommodate shared accountability?
- How should budgetary decisions be made for joint initiatives, which go beyond traditional appropriations for a specific program within a particular department? How is accountability maintained?
- How should government performance reporting reflect and acknowledge shared accountabilities for outcomes?

In conjunction with the client, four lenses have been identified as being the most relevant for a discussion of shared accountability for Service Canada. These lenses serve as a framework through which to analyze the experiences and approaches of Australia, New Zealand, the United Kingdom and Canada towards shared accountability. The following table outlines the four analytical lenses.

Table 2: Conceptual Framework Elements

Lens	Description
Accountability Relationships	How each respective nation defines and conceptualizes accountability with respect to service delivery. This has direct bearing upon the relationship between different government departments.
Governance Frameworks	The specific mechanisms in place, both formal and informal, that govern shared accountability arrangements and horizontal initiatives.
Performance Management	Shared accountability must be couched in terms of shared responsibility for the achievement of shared goals. Performance management presents one viable option for gauging the success of horizontal initiatives and for ensuring shared accountability.
Role of Central Agencies	Central agencies occupy a strategic vantage point in government and can interject a whole-of-government perspective on issues and problems. The role central agencies play in clarifying shared accountability becomes of critical importance.

The following sections of the report will highlight the respective approaches each of the four Westminster jurisdictions have adopted towards shared accountability. In other words, what each is doing in practical and concrete terms to address the complexities of shared accountability within horizontal initiatives. This is then supplemented by an analysis of the key trends and developments that can be extrapolated from the experiences of the jurisdictions against each element of the conceptual framework, thus providing a means to identify lessons and good practices from each jurisdiction. Ultimately, what constitutes a good practice is an approach adopted which has enabled government to address the complexities of shared accountability and can be used by others in similar circumstances.

2.1 Accountability Relationships

The notion of accountability, and how these relationships play out in shared accountability arrangements and service delivery, has become of paramount importance within the practice of and writing on public administration. Traditional conceptions of accountability are increasingly ill-suited for a changing governance landscape with the proliferation of alternative methods of delivering services and inter-departmental and inter-governmental partnerships becoming more prevalent. Consequently, the way each jurisdiction approaches service delivery and accountability have a direct bearing upon horizontal initiatives and shared accountability mechanisms. Accountability can either be primarily seen as residing internally, within single departments as posited by the traditional model, or externally to multiple partners, such as within shared accountability. To ascertain the best approach to accountability, good practices should reflect the acknowledgment of multiple accountability relationships, spanning the ambit of both traditional and shared variations.

2.2 Governance Frameworks

Governance frameworks represent the specific mechanisms that govern shared accountability relationships. Due to their complexity, shared accountability arrangements require new approaches to their systems of governance. They can take the form of agreements between governmental participants, such as formal Memorandum of Understanding, accountability templates and coordinating / governing bodies. Through the use of MOUs, Service Canada will establish and formalize its relationships with the organisations on whose behalf it will deliver programs and services to Canadians. Consequently, MOUs are of central importance to any shared accountability arrangement that Service Canada will partake in. These frameworks can either be more descriptive or prescriptive in nature. An MOU checklist and template are reproduced in Annexes 4 and 5. Regardless, they need to provide the requisite support and operational context within which shared accountability arrangements can be effectively managed.

2.3 Performance Management

Performance management has been touted by academics and public administrators as a means of injecting vitality into the accountability debate. Shared accountability in many ways denotes the sharing of power and ultimately the sharing of responsibility for the achievement of joint goals. Thus, a new approach is required for reporting on the performance of horizontal initiatives. Managing performance represents a comprehensive approach to measure government's contribution to the attainment of specific goals and objectives. Ultimately, performance management regimes need to accomplish two things: firstly they should move shared accountability away from a focus on inputs and process, towards one centred more specifically on outputs and outcomes; and secondly performance reporting needs to include both horizontal and vertical dimensions of accountability.

2.4 Role of Central Agencies

The literature on horizontality and accountability revealed that there is a need for central agencies to play a more proactive role in facilitating and coordinating shared accountability arrangements. By analyzing how central agencies in each jurisdiction approaches the rigors of horizontal initiatives and the complexities of shared accountability, a better understanding of their role can be arrived at. Depending on their orientation and influence, central agencies can be either more actively engaged in setting the strategic context of shared accountability and assisting in the implementation of horizontal initiatives, or, conversely, they could play a more limited role therein. Regardless of the role they fulfill, central agencies occupy a unique position at the strategic centre of government

operations, and therefore their activity, or lack thereof, is telling for the success of shared accountability arrangements.

3.0 Accountability Relationships

Over the past number of years, governments internationally have experimented with different approaches to improving service delivery. As service delivery becomes more customer-centric, traditional accountability systems, focused on central control and vertical organisation, are increasingly becoming ill-suited (Johnson 2005: 4). Shared accountability for service delivery implies a number of seemingly divergent and competing sets of accountability relationships. Horizontal initiatives by their very nature are governed by a complex set of inter-related, and at times, antithetical interactions. At its core, there are three types of accountability relationships that underpin service delivery oriented collaborative arrangements:

1. Internal: Individually based accountability
2. Between Partners: accountability amongst partners within an agreement
3. External: To stakeholders and citizens/clients/customers (Allen, Lifshitz, Roy, 2002)

The following section presents the approach to service delivery adopted by Australia, New Zealand, the United Kingdom and Canada, and provides an analysis of the key trends and developments in those jurisdictions.

3.1 Accountability Relationships – Comparison

Jurisdiction	Service Delivery Arrangements	Accountability Implications and Future Direction
Australia	<ul style="list-style-type: none"> • Centrelink created in 1997 as the Commonwealth of Australia’s “one-stop” service delivery provider of services, programs and benefit payments primarily in the areas of federal social security and unemployment • Centrelink has been styled as a statutory authority within the Australian government, thereby imparting a certain level of independence from the rest of government, its responsible minister and conventional departmental structures • The relationship between Centrelink and its governmental partners at the outset had to be governed by a number of principles, including: <ol style="list-style-type: none"> 1. A balance between the policy department’s accountability for policy outputs and outcomes with Centrelink’s need for flexibility in delivering services; 2. Collaboration and openness in building and maintaining the partnership; 3. Respect for the integrity of each organisation to be responsible for its own core functions; and 4. Shared responsibility for performance (Worthington 1999: 11-12) • The interface between Centrelink and policy departments is governed by purchaser-provider agreements. 	<ul style="list-style-type: none"> • Centrelink marked the separation of the policy development and service delivery arms of government, creating a precarious middle-ground between policy and service, which the policy departments cast as program management/operational policy, an area that was left as contestable between both entities. • The problem became how much influence should Centrelink have on policy aside from those areas specifically affecting delivery (Halligan 2004a: 7-8). • This ambiguity over accountabilities and the quasi-independence of Centrelink’s governing body was considered in the <i>Review of the Corporate Governance of Statutory Authorities and Office Holders</i>. • The report concluded that those presiding over statutory authorities, including ministers, must have sufficient oversight to be aware of the performance of these bodies and have the requisite line of accountability to ensure it (Commonwealth of Australia 2003: 52). • Two measures were taken to reinforce Centrelink’s accountability: it is now under the jurisdiction of the newly created Department of Human Services (DHS) and the Australian government has abolished Centrelink’s governance board, replacing it with an executive management structure, thereby placing the agency more directly under the purview of the Minister of DHS (Australian Public Service Commission 2005: 274), thus making Centrelink’s Chief Executive directly accountable to the Minister (Centrelink 2005: 28).

Jurisdiction	Service Delivery Arrangements	Accountability Implications and Future Direction
New Zealand	<ul style="list-style-type: none"> • Service delivery largely restricted to individual departments and contractual relations with Crown entities. • There is movement to consolidate services through a one-stop shop in the form of Heartland Services centres, aimed at providing rural New Zealanders with access to range of government services that span multiple agencies (MSD 2004: 1) • The State Services Report - <i>Review of the Centre</i> - identified a number of impediments facing service delivery in New Zealand: <ol style="list-style-type: none"> 1. Coordination problems arising from the number of government departments and agencies 2. Citizens interaction with government is not easy 3. Top level policy advice is valued more than service delivery (Government of New Zealand 2001: 15) • One method to redress this fragmentation and encourage greater collaboration across government is to create networks wherein government departments and agencies work together to support the development of policy and delivery of joined-up services (Government of New Zealand 2001: 26) • In 2005, the New Zealand Ministry of Social Development, the lead agency on Strengthening Families, published a review of the initiative, which found that there was considerable fragmentation in the implementation of the initiative, resulting in inconsistent operations across New Zealand (MSD 2005: 12-13). 	<ul style="list-style-type: none"> • The review of Strengthening Families focused on strengthening the leadership role of central government; ensuring greater implementation consistency; and to reinforce accountabilities and performance monitoring (MSD 2005a: 6) and recommended that the initiative requires more agency engagement and better alignment with other family-related initiatives; stronger monitoring and feedback loops; and better alignment of policy across government; increased engagement by partner departments (MSD 2005a: 13-14). • <i>Review of the Centre</i> recommends that service delivery be better integrated and citizen focused, with a clear emphasis on results for citizens, while addressing fragmentation and improving alignment across government with a renewed focus on whole-of-government interests over vertical accountabilities (Government of New Zealand 2001: 19). • Connection between policy development, program design and service delivery must be reinforced and supported by continued communication (Government of New Zealand 2001: 22). • An evaluation of Heartland Services undertaken by the Ministry of Social Development concludes it has improved inter-agency collaboration, thereby improving accessibility in the communities it serves. However, the study does go on to state that levels of service at sites are inconsistent across the entire service spectrum (MSD 2004: 1, 4). • There is now a push towards integrated service delivery, with the goal being to better integrate the service delivery infrastructure and contributions of multiple participants, which also entails integration for better policy coordination, to better meet the demand of clients (State Services Commission 1999: 6).

Jurisdiction	Service Delivery Arrangements	Accountability Implications and Future Direction
United Kingdom	<ul style="list-style-type: none"> • Cabinet Office report on <i>Modernising Government</i> focused attention on improving how policies and programs are conceived and delivered • Greater emphasis should be placed on meeting citizen expectations and working across governmental boundaries 	<ul style="list-style-type: none"> • The NAO has identified that the lack of clear accountabilities for partners in service delivery arrangements as a major risk posed by them. “If partners responsibilities are not clear Parliament and the public may not know who to hold to account for the success or failure of the partnership” (NAO 2001b: 21). • This risk is illustrated by the NAO’s review of the response to flooding in 2000 by the Environment Agency and the Ministry of Agriculture, Fisheries and Foods by examining whether the division of responsibility for flood defences and operation of powers actually increased the risk of flood damage (NAO 2001b: 21).
Canada	<ul style="list-style-type: none"> • Although a number of service delivery horizontal initiatives have been utilized, there has been little consideration afforded to the shared accountability implications of horizontal initiatives and inter-jurisdictional partnerships • SUFA was touted as one approach to ameliorate this by creating a framework within which cooperation across different levels of government could be conceived and accountability shared, through public reporting and information sharing • The question of roles and responsibilities in horizontal initiatives was identified in a report on the National Homelessness Initiative (NHI), which highlights a number of obstacles pertaining to the role of each participant in the NHI that were present during its formative stages. These included: <ol style="list-style-type: none"> 1. Participating federal departments were stuck in their respective “silos”, with little evidence of coordination and collaboration at the local level. 2. Federal regional councils increasingly viewed NHI as being owned by HRDC, thereby curtailing inter-departmental coordination at the local level (Smith 2004: 12). 	<ul style="list-style-type: none"> • In its audit of the National Child Benefit (NCB) the OAG cites three different accountabilities that exist within the NCB Governance and Accountability Framework as being: government-to-government; government to legislatures; and government to the public. Accountability to the public is of paramount importance to the NCB (OAG 1999a). • One of SUFA’s central tenants is public accountability and transparency, which will be achieved through informing Canadians. SUFA is meant to be predicated upon joint planning and information sharing between governments, with the goal being the promotion of a shared understanding of the issues, awareness of other governmental priorities and identifying priorities suitable for a collaborative approach (McLean and Dinsdale 2001: 15).

3.2 Separation of Policy and Service Delivery

The separation of policy and service delivery has had significant impact upon accountability, as witnessed in Australia and New Zealand. The creation of Centrelink in Australia resulted in responsibility for policy design, product development and service delivery residing with different governmental bodies (Worthington 1999: 6). Whereas in the past these functions came under the purview and responsibility of a single minister, multiple actors can now be called to account for actual performance. Former Centrelink CEO Sue Vardon has commented on the change in public administration heralded by the creation of Centrelink with the separation of policy and service delivery. “In separating policy from service delivery there is always the potential that something will be lost – policy-makers and advisers may not benefit from the experience of understanding what happens when their policies are put into practice” (Vardon 2000: 9).

In its Annual Report for 2001, the New Zealand State Services Commissioner clearly outlines why policy and service were separated and the consequences this has entailed. The rationale for this separation was based upon two premises: it would narrow and enhance the government focus, and eliminate the risk of the policy advisory function being captured by particular service delivery agendas. Generally, this separation witnessed the service delivery function being transferred from multi-function departments to single function Crown entities. Ultimately, the success of this separation was contingent upon the sufficient availability of operational information being provided to policy departments. If not evident, the advisory function would be weakened. The Commissioner goes on to lament that the effectiveness of both has been eroded (State Services Commission 2001: 14-15).

3.3 Role Clarity

Clarity over the respective roles of each participant in a horizontal initiative is crucial in order to be able to discern and delineate shared accountability therein. It permeates every aspect of shared accountability. Centrelink’s relationship with its partners is illustrative of this point. Invariably, conflict would arise between Centrelink and policy departments over the extent of the formers’ role. “One of the constraints arises as a result of inherent limitations of purchaser/provider arrangements. Centrelink is fundamentally a provider and its view of integrated service delivery does not necessarily match that of its client departments” (IPAA 2002: 32).

3.4 Fragmentation

Another concern confronting shared accountability regimes within horizontal initiatives is fragmentation. Much of this fragmentation stems from the inherent vertical orientation of traditional accountability mechanisms that permeate Westminster governments that favours departmentalism over collaboration. In their study on horizontal management, Herman Bakvis and Luc Juillet (2004) discerned from interviews that although line departments had a clear understanding of accountability within their own department, the same could not be said of shared accountability for horizontal initiatives across government. This lack of understanding of the complexities of shared accountability arrangements needs to be addressed.

By overemphasizing the role of performance within the accountability regime, and by splitting the roles of those providing outputs and those devising outcomes, New Zealand has, in effect, eroded accountability in terms of responsibility. Who ultimately is blamed when things go wrong, and who is praised when things go right? In addition, the new conception of accountability has not taken into consideration the role of the citizen. Instead, this conception was made out of a need for clarity, and for retaining the traditional notions of Westminster accountability.

Accountability for the quality of public services has thus been primarily directed upwards to ministers and to Parliament, by means of agreed outputs directed to preferred outcomes. Individual service providers have certainly encouraged to be more responsive to the public's needs, by the detailed specification of service standards in contractual arrangements. But the New Zealanders have not identified *responsiveness* to clients, in the sense of sensitivity to their client's wishes, with *accountability* to their clients (Mulgan 2004: 7-8).

By focusing on "contractualism, purchase agreements, target-setting, performance measurement, and what is now seen as an excessive concern with vertical accountability rather than horizontal integration" (Gregory 2002: 5), New Zealand has been hard pressed to overcome the exclusively departmental focus its reforms have engendered. The New Zealand example is therefore illustrative of the perils associated with governmental fragmentation resulting from the decoupling of policy from operations and a performance management regime which reinforces departmental silos. By effectively separating policy agencies from operational ones, the intent being to inject an element of market contestability for the provision of services, the reforms instituted in New Zealand effectively focused the attention of departments on their own narrow interests, as opposed to those of government as a whole (Gregory 2002: 3).

4.0 Governance Frameworks

Shared accountability arrangements need to be governed by an effective mixture of formal and informal mechanisms. When developing such governance structures for shared accountability arrangements, the following questions are of critical importance:

- Is there an effective governance structure in place?
- What information will be shared?
- What is the decision-making process (consensus, majority rules, other)?
- Who is accountable for each deliverable during the project?
- How will these accountabilities be measured (ICCS 2003b: 31)?

This section outlines the respective approaches to shared accountability governance frameworks adopted in the four jurisdictions. It then goes on to highlight some of the key lessons and considerations from these experiences.

4.1 Governance Frameworks – Comparison

Jurisdiction	Formal Frameworks	Informal Arrangements
Australia	<ul style="list-style-type: none"> • Centrelink’s overarching governance framework is predicated upon purchaser-provider contracts and Business Partnership Agreements (BPA), which specify the service delivery obligations and outputs expected of Centrelink by the purchasing departments, and the joint outcomes and performance management regime in place to delineate the accountabilities of all parties. • Centrelink’s BPA with the Department of Family and Community Services (FaCS) acknowledges joint responsibility for performance between each entity. FaCS is responsible for providing Centrelink with appropriate policy advice, guidance and funds to carry out its service delivery obligations, whereas Centrelink is responsible for devising the strategies to implement the suite of services to be delivered on FaCS’s behalf. • BPA’s are underpinned by Business Assurance Frameworks that identify risks and the control framework in place, and integrity assurances over outlays (Centrelink 2005: 37). Centrelink has also adopted a new strategic framework to guide its work and reinforce its lines of accountability, both internally and externally. • The Department of the Prime Minister and Cabinet has produced the <i>Guide to Preparing Implementation Plans</i> to assist departments implement new programs setting out a governance structure that oversees both the internal and external arrangements, including reporting, lines of accountability, cross-jurisdictional and cross-portfolio bodies, deliverables of the initiative, and develop performance management frameworks to measure progress against expectations, (DMPC 2003: 11, 16). 	<ul style="list-style-type: none"> • Use of joint teams for interdepartmental partnerships for service delivery <ul style="list-style-type: none"> ○ Employees work together to deliver shared outcomes ○ Decision-making is a joint venture with no lead department ○ Formal financial accountability is retained by each department for the funds appropriated to it (Commonwealth of Australia 2004: 33). • The Natural Resource Management joint team is an example of this approach, wherein the Department of Agriculture, Fisheries and Forestry and the Department of the Environment and Heritage deliver two programs aimed at water quality, and biodiversity and soil degradation through co-location of employees. The team is governed by joint governance mechanisms dealing with risk management, decision-making structures, reporting protocols and joint business planning (Commonwealth of Australia 2004: 33-34). • The effectiveness of the Natural Resource Management joint team “can be attributed to: having clear, joint objectives that are understood and shared at all levels of the team; a recognition that joint decision-making processes can take longer but deliver decisions with a stronger whole of government mandate; and development of a business plan that sets out the roles and relationships of all agency stakeholders” (Commonwealth of Australia 2004: 130-131).

Jurisdiction	Formal Frameworks	Informal Arrangements
New Zealand	<ul style="list-style-type: none"> • Thus far, little in the way of shared accountability governance frameworks is in evidence in New Zealand. • The propensity of frameworks has tended to reinforce the traditional view of accountability, wherein accountability is retained by one department. • In its publication – <i>Key Success Factors for Effective Co-ordination and Collaboration Between Public Sector Agencies</i> – the Controller and Auditor-General for New Zealand articulated a clear vision for the governance structures that should guide collaborative efforts, and by extension shared accountability arrangements. Key factors include the following: <ul style="list-style-type: none"> ○ Designation of a lead department to lead discussions and co-ordinate agency-wide consultation and collaboration; ○ Common outcome statements should be prepared by agencies to guide the identification of goals and objectives; and ○ A framework for collective performance, including the measurement and reporting of achievements, should be adopted (Controller and Auditor-General of New Zealand 2003). • Established budgetary envelopes wherein multiple departments are grouped together to coordinate funds and these envelopes are administered by a lead department (UK Cabinet Office 2000: 91). 	<ul style="list-style-type: none"> • The <i>Review of the Centre</i> recommends the use of circuit-breaker teams that are composed of inter-agency teams, which are more than just a committee, as a new approach to problem solving and working together (Government of New Zealand 2001: 21); establish cross-agency networks to facilitate joint-strategies and collaboration which can support both policy development and service delivery (Government of New Zealand 2001: 26). • In a follow-up to the review, initial impressions from a circuit-breaker team has helped to address fragmentation/silos but work is still required on “joint accountabilities” (State Services Commission 2002: 14).
United Kingdom	<ul style="list-style-type: none"> • Cabinet Office paper <i>Wiring it Up: Whitehall's Management of Cross-cutting Policies and Services</i> “... identifies the potential for cross-cutting budgets and concludes that” (Wilkins, 2002: 115) they are one method for ameliorating the quandary surrounding the accountability of budgetary appropriations. • Pooled budgets allow for horizontal initiatives to draw on funds which are provided by a number of government departments and agencies. 	

Jurisdiction	Formal Frameworks	Informal Arrangements
	<p>The advantage of these arrangements is the flexibility they provide for their use, joint working is facilitated by promoting the definition of joint outcomes and accountability is effectively dispersed across all partners (NAO 2001b: 55).</p>	
Canada	<ul style="list-style-type: none"> • Treasury Board has developed the use of horizontal RMAFs (Results-Based Accountability Framework) as a mechanism to address the governance of shared accountability arrangements. The elements of a good horizontal RMAF include: <ul style="list-style-type: none"> ○ Common Goals: Shared goals and values must be explicitly stated in the RMAF, as well as the contribution of each member to their achievement ○ Roles and Responsibilities: Clarification of roles and responsibilities can assist in aligning both vertical and horizontal accountability obligations ○ Governance Structure: A formal governance structure should be embedded within the RMAF, including how co-ordination, decision-making and dispute resolution mechanisms are formulated (TBS 2002a: 7-6). • SUFA is based on joint collaboration and planning, wherein governments agree to: <ul style="list-style-type: none"> ○ Share information on social trends, problems and priorities and to work together to identify priorities for collaborative action; and ○ Collaborate on implementation of joint priorities, including the development of objectives and principles, clarification of roles and responsibilities, and flexible implementation to respect diverse needs and circumstances, complement existing measures and avoid duplication (SUFA 1999). 	<ul style="list-style-type: none"> • For the Family Violence Initiative, a special unit within Health Canada coordinates the efforts of seven departments, directed by an interdepartmental working group. The lead department also coordinates all of the initiative’s performance data and information (OAG 2000: 29-30). • National Secretariat on Homelessness created within HRDC to coordinate the efforts of NHI departments, provide program and policy advice, be accountable for the overall delivery of the NHI, results monitoring, evaluation activities and financial accountability (NHI: 19). • However, an evaluation of the NHI found that at the national level there was no evidence of “interdepartmental agreements, policies or plans that might have constituted a collaborative mechanism. Furthermore, there were no regular senior level meetings taking place at the federal level to coordinate NHI departments (NHI 2003: 12). • Primary barrier to horizontality and accountability cited in a TBS case study of the NHI in British Columbia reveals that “there needs to be explicit mandate statements and accountabilities for the lead department and for other departments; also required are clear mandates for inter-departmental committees” (TBS 2002b).

4.2 Governance Regimes

There needs to be a balance between formal and informal governance mechanisms. Both formal and informal arrangements must be a part of an integrated approach to governance that covers the essential aspects of any horizontal initiative. However, effective governance regimes are beset by a number of common risk factors. The Centrelink experience is illustrative of the many issues that shared accountability agreements need to be mindful of. For any formal governance arrangement to be successful there needs to be reasonable certainty around funding. Centrelink's funding is primarily secured and specified within its purchaser-provider contracts with policy departments. These contracts do not make many allowances for any discretionary funding that may lie outside the ambit of the agreement. Moreover, the specific agreements should be more facilitative rather than prescriptive. They should set the overarching parameters of the relationship, such as guidance on the nature of work to be undertaken, the goals and objectives the agreement is predicated upon and specify the business relationship and performance framework agreed to. However, they should not be seen as containing answers to all foreseeable questions that may arise (Worthington 1999: 21-23). These partnerships need a certain amount of flexibility which a rigidly conceived governance framework does not afford.

Although the Social Union Framework Agreement has been somewhat relegated to the sidelines, it still presents a number of important lessons and implications with respect to shared accountability. The SUFA accountability template, reproduced in Annex 6, is an example of a practical governance mechanism that is already in place and that can be adapted to meet the varying needs of shared accountability regimes. Accordingly, the template "is a systematic approach to documenting essential information that is related to the government's commitments. It will help ensure that the federal government has consistent, relevant information for the government-wide management and reporting of social initiatives" (TBS 2000a: 4).

The benefit of the template is that it contains vital information pertaining to a collaborative initiative. It details the following information:

- General Information: Departments and agencies involved, including the lead on the initiative; the programs purpose and objectives; and roles and contributions of all participants.
- Resources: Lists funding sources and commitments, and methods to track resources.
- Measurement and Reporting: The performance management regime is detailed, including reporting requirements, anticipated outcomes, indicators/measures utilized, evaluation, and information sharing
- Service Commitments: Details the service level commitments being made and public reporting on them (TBS 2000a: 9-14).

The National Homelessness Initiative in Canada has also adopted a Results-based Management and Accountability Framework (RMAF), which is used to guide the initiative. It clearly delineates roles and responsibilities of the respective federal departments and agencies participating in the NHI. The framework is built upon and elaborates on the performance measurement and program evaluation strategies adopted by the NHI. The RMAF also presents a logic model to guide the NHI and describes the common goals and objectives that participants are committed to. Moreover, it establishes the National Secretariat on Homelessness (NSH), housed in HRSDC, as an overarching coordination body. “The NSH is accountable for the overall delivery of the NHI and plays a role in the delivery model for overall program and policy management, results monitoring, evaluation activities and financial accountability” (NHI: 19). HRSDC, therefore, is responsible for data sharing arrangements between all the participants and coordinates the collection of performance information.

However, there are some shortcomings to the NHI model. An evaluation report of the NHI revealed that there was no overarching collaborative framework governing the initiative. The perception was that the NHI was predominately a Human Resources Development Canada (HRDC) project with little in the way of interdepartmental agreements, policies or plans, and only limited integration between federal participants at the community level. This was further exacerbated by the absence of “regular senior level meetings taking place at the federal level to coordinate NHI departments” (NHI 2003: 12). The evaluation found that the lack of effective coordination stemmed from the Minister of Labour’s lack of authority to institute cross-departmental agreements (NHI 2002: 13).

4.3 Purchaser-Provider Agreements

Purchase agreements represent one potential variant to address the complexities of shared accountability. However, it also raises a number of practical questions and issues for its successful implementation. Firstly, from the vantage point of the purchaser, is there the ability to fully specify and monitor the level and standard of service delivery they require? Secondly, for the provider, are they able to comply with the myriad reporting and contractual requirements presented before them (Buchanan and Pilgrim 2004: 4-5). These questions can easily be extrapolated and are equally applicable to shared accountability arrangements.

Purchaser-provider agreements, like those pertaining to Centrelink, have some inherent weaknesses. Ostensibly they can be seen as a mechanism to specify accountabilities between the respective signatories, they also have some disadvantages. According to the Australian Government’s *Review of the Corporate Governance of Statutory Authorities and Office Holders*, the Uhrig Report, “purchaser/provider arrangements are seen as a means to provide

leverage to portfolio departments to ensure that services being delivered are in line with their requirements (Commonwealth of Australia 2003: 46). During the course of their research, however, the review brought to light some shortcomings, including: the fact that there is no alternative provider to the majority of services; although costs are determined and paid for in advance, these can fluctuate, thereby diminishing the capacity of the purchaser to link price paid to volumes delivered. The review determined “that there are considerable resources being consumed in managing the purchaser agreement with very little or no benefit” (Commonwealth of Australia 2003: 47). At best, purchaser/provider arrangements inherently limit the purchaser to micro-managing the relationship with the provider upfront, thereby diminishing both parties ability to alter the agreement at a later stage, except at the time of renewal. It inadvertently locks both parties into a relationship.

4.4 Funding/Resources

In its audit on joined-up working in the United Kingdom, the National Audit Office outlined a number of potential impediments to horizontal initiatives including insufficient and inappropriate resources. If funding was not pooled or effectively coordinated, it would contribute to inefficiencies and delay (NAO 2001b: 20). Pooled funding is a crucial mechanism whereby accountability for the initiatives funds is shared across all participants. Although the funding becomes the charge of one department/agency, the integrity of these funds, including accountability over its use, is dispersed throughout the membership.

In cases where projects have pooled funding, the funding partners should take responsibility for deciding how this will be covered in any written agreements, including:

- Identifying one agency to take the lead role in convening meetings to develop guidelines for how pooled funding will be managed, and setting a realistic time frame for completing the guidelines,
- Having each agency identify what the bottom line requirements are from their perspective and bring those to the table for discussions;
- Agreeing who will be the fund holder is one of the major decisions the group will need to make;
- Developing agreements and criteria for decisions about how any funding attached to projects are made

(Department of Families 2002a: 26-27).

In this scenario, all participants would be accountable for the use of government funds. Ultimate accountability for pooled funds could reside with one of the participating departments, who in effect would “host” the funds. Inherent within such an arrangement would be the provision of an MOU, clearly delineating the governance and accountability mechanisms in place concerning the funds (Wilkins 2002: 116). For this to work, strategic alignment amongst the partners, from planning to reporting and specification of desired outcomes would need to be undertaken. In addition, “The (UK) National Audit Office have

confirmed that accountability to Parliament for the use of pooled budgets can be shared by those who share responsibility for delivering cross-cutting policies” (UK Cabinet Office 2000: 49). As the NAO points out, “budgetary frameworks should be built around the nature of the outcome to be achieved. Where outcomes need partnership-based outputs to achieve them, it makes sense to have a flexible approach to budgets, allowing the money to be spent as seems to the partners most likely to lead to the desired results” (NAO 2001b: 65).

4.5 Lead Department

An oft cited remedy for shared accountability comes in the form of appointing a lead department. However, this can pose the problem of whether they are solely responsible, and ultimately accountable for the arrangement. Because they are the lead, are they de facto the ones to be blamed or praised? How is accountability metered out to the other participating departments and agencies? What is their relationship to the lead? These are crucial questions that need to be addressed if the lead department model is to be successfully implemented and integrated into shared accountability mechanisms.

Beyond the above questions and concerns, the identification of a lead department still plays an important role in determining the scope and scale of shared accountability. In order for the appointed lead to dispense with their responsibilities effectively, the other partners need to recognize them as the lead. It is important to note, however, that the appointment of a lead department should not denude the accountability of the other members. Rather, accountability is contingent upon the relationship between all partners and the lead acts as a conduit for operationalizing the various aspects of accountability. The lead department model would contain the following elements:

- Joint budget submissions would be presented by the lead
- Pooled budgets which would be administered and dispersed by the lead department, with shared accountability amongst all
- Reporting would be its responsibility, including the coordination and presentation of all data points (Ryan and Walsh 2004)

However, appointing a lead department alone will not solve the conundrum posed by shared accountability. The lead must be endowed with certain powers, and the entire arrangement must be governed by specific and formal legal agreements that set out each partners accountabilities and how they will work with one another (Hunt 2005: 23). This must be underpinned by shared goals, clear objectives and an accountability regime geared towards results.

5.0 Performance Management

Shared accountability for results necessitates a new approach to reporting on the performance of horizontal initiatives, while simultaneously respecting vertical reporting obligations and requirements. However, accounting for the performance and contribution of each participating agency in a horizontal initiative can prove to be problematic. This section outlines the performance management regimes in place in the four jurisdictions and presents some essential trends and developments therein as they relate to shared accountability.

5.1 Performance Management – Comparison

Jurisdiction	Performance Management Regime	New Developments
Australia	<ul style="list-style-type: none"> Adopted performance management techniques with the application of an outputs and outcomes framework for government department and agencies, which is predominantly restricted to individual departments and has not included horizontal initiatives (Talbot et al. 2001: 29). An audit of the Federation Fund Programme pointed out that no Commonwealth department had overall responsibility for monitoring the collective performance of the Funds projects against its stated objectives and, consequently, very little information had been reported to Parliament (Barrett 2002). Centrelink's performance management model is a significant impediment to a clear delineation to accountability as the relationship is based upon agreements between Centrelink and the contracting department, effectively making Centrelink beholden to the policy department for specific outputs. Accountability becomes one predicated upon the process for achieving specified outputs. It demonstrates "the inadequacies of the purchaser/provider model in its current form in promoting collaboration and flexibility especially at the local level. Outcomes accountability rather than process output should drive collaboration. Agreements on outcomes would ensure greater service delivery flexibility and innovation" (IPAA 2002: 33). 	<ul style="list-style-type: none"> Centrelink's approach to performance management represents a possible case of reporting for shared accountability. Integral to the relationship between Centrelink and the purchaser departments is crafting a performance framework within which the outputs and outcomes of each are interrelated and interconnected (Barrett 2001a). In essence, Centrelink's outputs are related to the policy department's outcomes, which are underpinned by joint planning and coordinated efforts. Though the reality of this is far more complex and problematic as the policy departments have attempted to dictate Centrelink's outputs and have not allowed them much influence or say over the strategic policy environment. Centrelink's 2004-05 Annual Report reports on the business arrangements it has with purchasing departments, providing a detailed account of performance against a set of key performance indicators. A case in point is Centrelink's relationship with the Department of Family and Community Services. Both organisations "recognise the need to work collaboratively on a broad range of social issues", which is supported by "quarterly discussions to assess program performance, share ideas and focus on key strategic issues (Centrelink 2005: 58).
New Zealand	<ul style="list-style-type: none"> Accountability is underpinned by output/outcomes performance management regime, which is inextricably bound within the confines of a single department, with little provision or allowance for shared relationships which cross 	<ul style="list-style-type: none"> The Minister of State Services and the State Services Commissioner issued a joint statement indicating that the government is moving towards an outcomes approach to public management, linked to a set of overarching strategic goals, which will entail a commitment towards

Jurisdiction	Performance Management Regime	New Developments
	<p>departmental lines.</p> <ul style="list-style-type: none"> This regime reinforces departmental silos to the detriment of collaborative efforts. Accountability for performance is bound up in the contractual relationship between a Minister and their Chief Executive. 	<p>a more collaborative and whole-of-government approach to achieving them (State Services Commission 2003d: 9).</p> <ul style="list-style-type: none"> The <i>Review of Strengthening Families Local Collaboration</i> recommended the development of “a standardized outcomes monitoring framework and to enhance national/regional/local feedback loops” (MSD 2005a: 25), the intent is to enhance strategic monitoring of the initiative and provided better information feedback.
United Kingdom	<ul style="list-style-type: none"> An NAO audit of joint targets identified the key challenges to working horizontally as they relate to performance management. The issues largely come down to the inability of partners to agree on common objectives and priorities for the initiative, which translates into the development of a performance management and reporting regime. Departments intimated to the NAO that devising joint targets was a central concern. Agreeing on what aspects of performance to focus on, as well balancing different needs of each participant, proved to be problematic. “They also need to ensure that they report performance in a consistent manner, thus avoiding mixed messaging being sent about progress as a result of different partners taking a different view on the degree of progress achieved (NAO 2005: 6). In a separate study of joined-up government in the United Kingdom, the NAO highlighted an important lesson from its previous audit work pertaining to performance management. If partners do not agree to clearly defined shared goals and, as a consequence work towards opposing goals, there is a risk to achieving the desired outcomes (NAO 2001b: 20). 	<ul style="list-style-type: none"> One approach adopted is the use of Public Service Agreements (PSA) and Service Delivery Agreements wherein coordination of departmental policies and programmes is realized through the adoption of shared targets (NAO 2001a: 18). This coordinated approach towards joint objectives and targets stems from cross-cutting reviews of specific government initiatives, in response to the <i>Wiring it Up</i> report (NAO 2001a: 22). Joint Public Service Agreements are one means of addressing the accountability of service delivery where more than one department is involved. The targets specified in these agreements require cooperation and collaboration for successful delivery (NAO 2005: 5). Specific characteristics of a joint Public Service Agreement include: identifying an agreed outcome sought jointly by partners; provides a clear statement of shared Ministerial authority and responsibility; and focuses on the delivery of the desired outcome (NAO 2005: 12). The NAO provides an example of a PSA and the linkages between the Home Office’s PSA and those of other departments, cross-cutting units and service providers. It is illustrative of the approach the UK has adopted in showing the relationship between governmental activities by highlighting the contribution of each department towards specified outcomes, both jointly and independently.
Canada	<ul style="list-style-type: none"> Preponderance of performance reporting is restricted to individual departments. 	<ul style="list-style-type: none"> TBS’s guide to preparing departmental performance reports stresses that performance should be set in context, including the horizontal

Jurisdiction	Performance Management Regime	New Developments
	<ul style="list-style-type: none"> • Main thrust of Reports on Plans and Priorities (RPP) and Departmental Performance Reports (DPR) are those programs and services that come under the purview of a single department • An OAG audit on performance management for horizontal issues found that reporting was still primarily limited to individual departmental contributions, not collective performance and that existing tools and processes reinforced this departmentally-driven focus (OAG 2000: 32). • SUFA's commitment to public accountability and transparency are founded upon achieving and measuring results. According to the SUFA agreement, governments are committed to achieving transparency and accountability, by informing Canadians through the following means: <ul style="list-style-type: none"> ○ Monitor and measure outcomes of its social programs and report regularly to its constituents on the performance of these programs ○ 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 ○ Publicly recognize and explain the respective roles and contributions of governments ○ Use third parties, as appropriate, to assist in assessing progress on social priorities (SUFA 1999). 	<p>linkages to partners. The guide states that departmental reports “should reflect the contribution of your partners to the achievement of your strategic outcomes” (TBS 2001: 10).</p> <ul style="list-style-type: none"> • A more recent guide on preparing performance reports (reproduced in Annex 7) further expands upon horizontal reporting requirements, and includes a horizontal initiatives template, reproduced in the annex, which documents the shared outcomes of an initiative, governance structures in place and the contribution of each federal partner (TBS 2004: 50-52). • One dimension of shared accountability that the National Homelessness Initiative (NHI) was concerned with was accountability for results. To facilitate this, the NHI instituted the following measures: articulation of a logic model to guide the initiative by linking inputs, outputs and outcomes with program investments; and undertaking community based evaluations of the program and sharing lessons learned and progress to date (Smith 2004: 27). • The performance management framework underpinning the Canadian National Child Benefit (NCB) is founded upon public reporting. “Ministers have agreed to produce an annual progress report outlining federal expenditures on the Canada Child Tax Benefit, provincial/territorial and First Nations reinvestments, and progress made in meeting the stated program objectives” (McLean and Dinsdale 2001: 38). Public reporting is used as a means to monitor program activities and the results achieved, with NCB participants focused on program outcomes. The NCB highlights that a close working relationship between participants improves accountability and reporting processes; and that sufficient resources are required to fulfill reporting and accountability requirements (McLean and Dinsdale 2001: 38).

5.2 Balancing Individual and Collective Reporting Needs

All four of the jurisdictions have adopted comprehensive performance management regimes. However, these developments have been largely tailored towards a traditional definition of accountability, wherein departments and agencies report on performance in light of their own contributions. Although many programs and initiatives are delivered horizontally, the preponderance of public reporting emphasizes individual contributions, largely to the exclusion of joint or collective reporting.

There is some indication that performance reporting is starting to take into consideration shared accountability for results at the federal level in Canada. Both the Auditor General and Treasury Board Secretariat have prepared criteria and guidelines for effective departmental performance reporting, and have included horizontal dimensions to them. In its 2002 report – *A Model for Rating Departmental Performance Reports* – the OAG outlines six criteria for good performance reporting. These criteria include:

- Presenting the organisational context and ensuring that strategic outcomes are clear, indicating the departmental, and other key partner's, contribution towards the achievement of outcomes.
- Performance expectations are clear and concise, and are expressed as outputs and outcomes.
- Key results are reported against expectations.
- Use of performance information is demonstrated in order to manage for improved results (OAG 2002c: 8).

5.3 Shared Outcomes and Clarity of Contribution

Forging an agreement over shared outcomes and performance targets can prove to be problematic as each partner may have different views of the objectives that need to be accomplished and what their contribution towards them are. Agreements on what aspects of performance to monitor and report on can also prove difficult (NAO 2005: 6). There must be agreement on shared outcomes or else partners will be working at cross purposes.

By way of example, the co-chairs of the Canada Quebec Agreement for the St. Lawrence Action Plan “are accountable for the achievement of all results announced in the St. Lawrence Vision 2000 (SLV2000) Action Plan. Accountability is delegated for each of the seven issues to the Cooperation Committee of co-chairs. Each partner is responsible for achieving set objectives and for resource management. The program has also an interdepartmental performance framework, an Internet-based management and performance system, and periodic accounting of the level of achievement of results to the Agreement Management Committee” (Lahey 2001: 21). The report goes on to

detail that the Action Plan relies on a communication policy that defines the shared objectives and management structure, including communications guidelines that each participant adheres to. Periodic reporting has also been conducted through such vehicles as annual reports, information on the initiatives web site and information bulletins (Lahey 2001: 22).

5.4 Shortcomings of Existing Reporting Requirements

Although existing performance management regimes are well suited to the rigours of traditional accountability, they are often ill-equipped to be adapted to shared accountability arrangements. The tendency has been to graft traditional accountability performance mechanisms onto reporting for shared accountability. Although these are useful interim measures, it is untenable in the long-run. Although federal performance reports, which include Reports on Plans and Priorities and Departmental Performance Reports, do report on horizontal initiatives, these details are not a prominent feature of them. Instead, this information is relegated to an annex or is buried deep within these documents. Performance reporting for horizontal initiatives requires a new conceptualization of reporting requirements.

There also need to be a greater emphasis on outcomes and outputs. Currently, information that is provided for Strengthening Families is too process driven, whereas what is needed is information that is more focused on the impacts and outcomes produced by the initiative. By creating a standardized performance monitoring framework, supplemented by enhanced feedback, the initiative would be better able to track performance, thereby assist decision-making, benchmark best practices and sustain more formal and regular communication channels (MSD 2005a: 25-27).

6.0 Role of Central Agencies

Shared accountability arrangements are highly dependent upon the organisations directly engaged in collaborative arrangements. However, there is one key element to this equation that needs to be explored, the role of central agencies. The literature is replete with reference to the increased role that central agencies should be playing in assisting departments in managing shared accountability relationships. There is, nonetheless, an ingrained tension between the extent of control exerted by the centre over activities, versus the amount of responsibility and power devolved to departments involved in an initiative. This section outlines the function and role that central agencies play in the four jurisdictions under examination and presents some important lessons that can be drawn from these approaches.

6.1 Role of Central Agencies – Comparison

Jurisdiction	Previous Role	Expanding Role
Australia	<ul style="list-style-type: none"> • Australian approach to whole-of-government work tended to minimize the role of central agencies and devolve more responsibility to the departments involved • The “lead-agency” approach had been the preferred model within Australia to address shared accountability and cross-government coordination (Hunt 2005: 22) 	<ul style="list-style-type: none"> • Department of Prime Minister and Cabinet (DPMC) becoming more involved with implementation planning, coordination of whole-of-government approaches to policy issues • With the creation of the Cabinet Implementation Unit within DPMC, the Australian Government has now taken a keen interest in the effectiveness of program and service delivery from a whole-of-government perspective. • The Unit is charged with “critical policy developments where implementation is likely to be complex and may require whole-of-government approaches, both across federal agencies and other jurisdiction” (Halligan 2005: 28). • The Cabinet Policy Unit works in conjunction with the Implementation Unit to ensure that whole-of-government coordination and issues are taken into consideration for matters appearing before Cabinet (Commonwealth of Australia 2004: 23). • The Implementation Unit also undertakes Implementation Reviews, which are directed at complex implementation planning whose delivery spans across multiple departments and agencies.
New Zealand	<ul style="list-style-type: none"> • Central agencies largely marginalized as a result of the departmentally focused performance management regime • In a critical appraisal of regional coordination and integrated service delivery, the State Services Commission (2003c) recommends that central agencies should become more active with respect to whole-of-government matters. • Central agencies should take on a more active leadership role by directing Ministers towards more collective action; providing greater advisory assistance 	<ul style="list-style-type: none"> • With the reorganisation of the Department of the Prime Minister and Cabinet (DPMC) in 1989, combining the advisory role of the PM’s Office with the former Cabinet Office, DPMC became responsible for ensuring and facilitating interdepartmental coordination and cooperation, including advising on the organisation of government and governmental goals (OAG). This responsibility has coalesced around the Policy Advisory Group within the department. • The State Services Commission has prepared two reports – <i>Getting Better at Managing for Shared Outcomes</i> and <i>2005 Development Goals for the State Services</i> – aimed at guiding the development of shared outcomes for whole-of-government initiatives. The latter document tasks the SSC with

Jurisdiction	Previous Role	Expanding Role
	<p>to government agencies in departments, particularly on capability, capacity, performance management and alignment with government goal; and better engagement for priority setting and planning (Government of New Zealand 2001: 33).</p>	<p>playing a catalytic role in horizontal management, which is supported by Goal 4 of the document – Coordinated State agencies – directed at improving government-wide coordination and management of joint outcomes and shared accountabilities (State Services Commission 2005).</p> <ul style="list-style-type: none"> • Review of the Centre advocates a larger leadership role for central agencies on whole-of-government matters, including identifying areas that require cross-agency collaboration, information sharing, and the use of standard approaches (Government of New Zealand 2001: 332-33).
<p>United Kingdom</p>	<ul style="list-style-type: none"> • Until the election of the Labour Government in 1997, the UK was faced with strong departments but weak central agency coordination. • This weakness was exacerbated by the inherent conflict between the Cabinet Office, the Prime Minister’s Office and the Treasury (Richards and Smith 2002: 2). 	<ul style="list-style-type: none"> • Central agencies are now playing a catalytic role in promoting joined-up government and strategic thinking about shared accountability. The Cabinet Office has played an instrumental role in articulating the role of central agencies in facilitating joined-up government. • According to the Cabinet Office, the centre has a critical role to play in driving forward cross-cutting approaches. This means: <ul style="list-style-type: none"> ○ Articulating corporate goals and cross-cutting objectives; ○ Making sure that effective performance management and information systems are in place to allow progress towards corporate goals and cross-cutting objectives to be monitored effectively; ○ Sorting out conflicts of priorities where these threaten delivery of corporate goals or cross-cutting objectives; ○ Setting budgets, so that the resources of the organisation as a whole are devoted to the right activities to deliver corporate goals and cross-cutting objectives (UK Cabinet Office 2000: 8). • There a number of complimentary units in the Cabinet Office performing an integral role in facilitating joined-up governance and addressing cross-cutting policies including public service delivery. The creation of these units comes from “a desire to enhance policy-making and implementation as well as the commitment to integrating the disparate strands of Whitehall to improve delivery on the ground (Gray and Jenkins 2001: 208).

Jurisdiction	Previous Role	Expanding Role
		<ul style="list-style-type: none"> • The Performance and Innovation Unit (PIU), now the Strategy Unit, addresses the skills and budgetary arrangements required for inter-departmental collaboration. Established in 1998, the Unit is charged with improving “the effectiveness of Government policies, their implementation and service delivery mechanisms by working with departments on cross-cutting and innovative projects” (Richards and Smith 2002: 5). • The Cabinet Office also provides practical tools to address the rigor of joined-up government, including a “good practices” database and developing courses and seminars (Ling 2002: 623).
Canada	<ul style="list-style-type: none"> • In Canada, there has been a natural tendency for central agencies to waver between wanting to exert too much control over horizontal initiatives at the one extreme, while at the other extreme, not providing adequate support to departments’ in the initial formulation of a horizontal initiative or mid-stream in an inter-departmental undertaking. • While both the Privy Council Office (PCO) and the Treasury Board Secretariat (TBS) have at times pushed a horizontal agenda upon some departments, this has not been supported by sufficient guidance “with respect to initiating, sustaining, resourcing, coordinating, and monitoring horizontal initiatives (Bakvis and Juillet 2004: 2). 	<ul style="list-style-type: none"> • The role of central agencies in Canada has also come under the criticism of the Office of the Auditor General. In its most recent report on horizontal initiatives (OAG 2005), the Office laments the state of central agency support and coordination of horizontal initiatives. • The current approach adopted for horizontality at the centre has been a largely ad hoc one, creating a vacuum with respect to the development and coordination of collaborative arrangements. The OAG found that central agencies “have not developed enough specialized tools for governance, accountability, and co-ordination of federal efforts in such initiatives and have made little progress in developing means of funding horizontal programs” (OAG 2005: 1-2).

6.2 Limited Conceptual Thinking

Most central agency guidance in the four jurisdictions has either been specifically directed at traditional accountability or aimed towards the essential ingredients and prerequisites for collaboration/partnering, with limited thinking devoted to shared accountability. It is one thing to foster collaboration and another to develop the necessary guidance, structures and frameworks to facilitate shared accountability. The tendency has been to attempt to graft traditional accountability mechanisms onto shared accountability arrangements, such as individually based departmental performance reporting and funding regimes. There is passing reference to the altering nature of accountability under horizontal initiatives but no concerted effort to address it satisfactorily. There is an awareness that government processes and orientation have to change, including the introduction of citizen-centred service delivery and e-government processes, but no idea what the accountability implications of these initiatives are. There is substantial recognition that many government objectives cannot be fulfilled by a single entity or in isolation from other programs, and that horizontal initiatives are necessary. However, this has not translated into sufficient thinking around shared accountability.

6.3 Ongoing Support: From Implementation to Maturity

The aim of central agencies should be to overcome the parochialism engendered by departmentalism, thereby leading to better integration and coordination of policy. Moreover, accountability evolves from a concept focused on quantitative measures of inputs and outputs, towards one focused more on “qualitative and holistic measurement of performance against outcomes” (Hunt 2005: 8). As governments are increasingly turning to horizontal initiatives to tackle intractable problems, central agency involvement becomes more critical, as they lend a whole-of-government perspective to the coordination of these partnerships.

Accordingly, the role of central agencies in setting the strategic context within which shared accountability can be manifested cannot be underestimated. As witnessed in Australia, New Zealand, and the United Kingdom, the role of central agencies in coordinating horizontal initiatives and providing strategic thought on shared accountability therein, has witnessed resurgence in the past number of years. Canada can do much to learn from their examples. In both the United Kingdom and Australia, central agencies are increasingly involved in the initial phases of horizontal initiatives; with both having coordination units facilitating the development and implementation of joined-up endeavours. New Zealand too has seen a resurfacing of its central agencies, after a considerable diminution of its role during the heyday of performance management during the 1990s, which stressed the verticality of accountability within a department to its output/outcome framework.

However, central agency support should not be limited to the initial implementation of horizontal initiatives but should also be more present during the evolution of these initiatives. According to the Office of the Auditor General of Canada, central agency leadership should take the form of coordination assistance, guidance on funding, and the development of practical tools and frameworks. The OAG's November 2005 report provides three recommendations to strengthen the role of central agencies in horizontal initiatives:

1. PCO and the TBS should identify the circumstances that require special attention as horizontal initiatives and the appropriate governance regimes for different conditions and types of horizontal initiatives.
2. PCO and TBS should develop frameworks that set specialized guidance and expectations on governance, accountability, co-ordination, and results-based management of horizontal initiatives for federal organisations. As part of this effort, TBS should develop specialized guidance for evaluating horizontal initiatives.
3. TBS should identify and develop guidance on allocating funding for horizontal initiatives and develop appropriate funding instruments for the horizontal delivery of federal programs (OAG 2005).

7.0 Recommendations

There are two types of recommendations that can be promulgated for shared accountability: those that are directly applicable to the Service Canada context; and those that are relevant to horizontal initiatives in general. These recommendations are representative of good shared accountability practices in the jurisdictions under examination. The circumstances that these practices are being applied in are generally similar to those faced in Canada, thereby adding to their applicability and relevance to the Canadian context. These practices are enjoying some initial success. Although evidence is largely anecdotal at this stage, initial evaluations and audits conducted by the respective legislative audit offices in each jurisdiction are starting to confirm their success. Moreover, there appears to be a convergence amongst these approaches as they are being applied in more than one jurisdiction. Taken together, these recommendations reinforce one another and represent a more holistic approach to shared accountability.

7.1 Recommendations for Service Canada

Recommendation 1: Dedicated Minister for Service Canada

Currently, the minister responsible for Service Canada is the Minister for Human Resources and Social Development Canada (HRSDC). This creates a situation where the minister can be called to account for Service Canada's delivery on

behalf of other departments, in effect making HRSDC the lead department for any horizontal initiative Service Canada partakes in, even if HRSDC is not a formal partner to that arrangement. This creates an untenable position for the minister of HRSDC. To clarify the ministerial accountabilities for Service Canada, the dedicated minister should not be one of its partner departments. This recommendation is supported by experience in Australia when Centrelink came under the ministerial responsibility for the newly created Department of Human Services, thereby clarifying and reinforcing the minister's responsibility for Centrelink's service delivery. Although this practice has not been mirrored in the other jurisdictions, there is an understanding, especially in New Zealand, that ministerial responsibility for service delivery should not only be acknowledged, but needs to be better integrated into the overall accountability regime.

Recommendation 2: Linkage between Service Canada and Policy Departments

Service Canada heralds the separation of policy development and service delivery in the federal government, thereby creating a division between these two functions that can potentially lead to misunderstanding between Service Canada and these other entities. As Service Canada undertakes further partnership opportunities, this problem becomes magnified as the number of service delivery arrangements increase. Ultimately, the Ministers of policy departments remain accountable for the policies and programs under their mandates and Service Canada is accountable for how programs and services are delivered. However, responsibility must be shared for ensuring that policy and service outcomes are aligned and that mechanisms are in place to support ongoing dialogue and feedback between partners. With the decoupling of the service delivery and policy development functions well under way in other jurisdictions, both Australia and New Zealand are testament to the necessity of having strong information and communications linkages between policy departments and service delivery providers. Therefore, robust communication and feedback mechanisms must be instituted to keep the channels between both ends of the government spectrum aware of the others activities.

7.2 General Recommendations

Recommendation 3: Governance Arrangements

Numerous studies and reports in the jurisdictions under examination have emphasized the important role that overarching governance arrangements play in guiding horizontal initiatives. From these reports it can be discerned that governance mechanisms for shared accountability arrangements must have, at a minimum, the following characteristics:

- Clarity of roles and responsibilities, by outlining the respective accountabilities of each partner and their contribution to the goals and outcomes of the initiative, reporting requirements, and evaluation undertakings;
- Provide a shared understanding between all parties on crucial elements to the arrangement, including the terms of the agreement, purpose of the initiative;
- Setting out both the decision-making and dispute resolution processes
- Joint-committees
- Communications and information-sharing strategy
- Adopting a decision-making framework that can be used to guide the development of governance arrangements for horizontal initiatives.

Recommendation 4: Performance Management Regime

Another key element in shared accountability regimes for joint initiatives should be an emphasis on joint planning and reporting of performance. For any relationship to work, each partner must clearly articulate what it is they want to achieve and accomplish. At its core, shared accountability entails the sharing of two things – power and responsibility. They represent the twin pillars upon which shared accountability stands. By linking individual performance to the success of the horizontal file, and strategically aligning the different organisational inputs and outputs, enhanced clarity of purpose can be ultimately achieved, and with it, a framework to house shared accountability. Absent this, one is left with only a partial understanding of the respective contributions of each participant, which must be pieced together in a haphazard fashion. Consensus is starting to emerge in the four jurisdictions considered in this report that performance management regimes must be harnessed for shared accountability purposes and that an effective performance management regime must enable horizontal initiatives to account for progress by tracking performance data, and the extent to which the shared accountability arrangements utilize the performance data it collects and retains. Therefore, performance management regimes require the following:

- Joint planning, monitoring and evaluation
- Alignment of goals, outcomes and indicators
- Delineation of performance responsibilities
- Public reporting, at both the vertical and horizontal levels
- Information sharing amongst partners
- Use of performance data to improve and enhance organisational learning

Recommendation 5: Role of Central Agencies

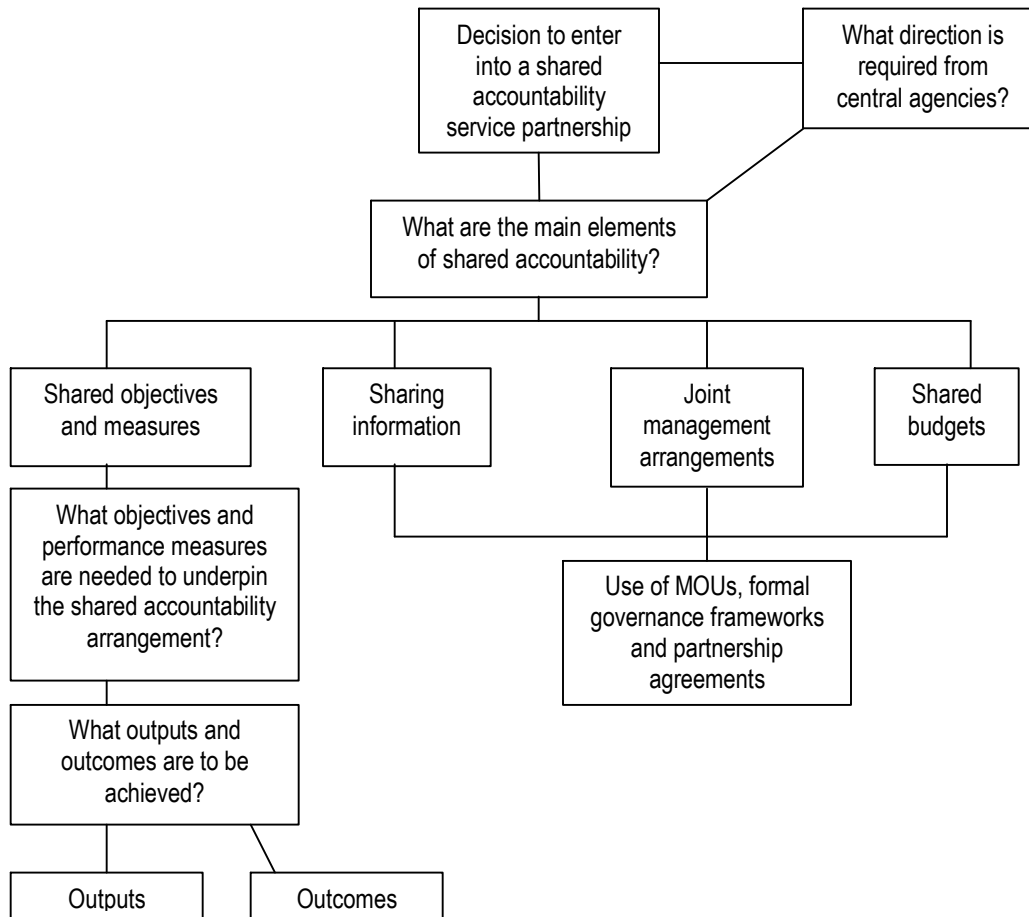
As witnessed in Australia, New Zealand and the United Kingdom, a primary role that central agencies can play is shaping the contextual environment of shared accountability. In these jurisdictions, central agencies are actively assisting departments in the initial implementation of horizontal initiatives and are becoming more engaged in thinking about the accountability ramifications of these initiatives. Therefore, central agencies should consolidate all of its guidance on shared accountability and horizontality into a usable and coherent package to direct these undertakings. This means that central agencies should help to clarify the lines of accountability between partners within a horizontal relationship. This should take the form of:

- Work, in conjunction with departments, to develop a clear definition and characterization of shared accountability to guide horizontal initiatives
- Assisting departments in the preparatory and implementation work at the beginning stages of horizontal initiatives
- Ongoing support: Support should not be limited to the initial phases of a horizontal initiative, but should be evident throughout its life cycle as each stage presents its own challenges and obstacles
- Share good practices and examples: As central agencies are privy to a whole-of-government perspective, this knowledge should be shared and disseminated throughout government. This could take the form of creating a centre of excellence for horizontality and shared accountability to act as a liaison with departments and agencies.
- Monitoring the achievement of shared outcomes/goals and assist in the development of guidance for reporting on shared accountability arrangements.
- Develop a shared accountability framework and appropriate governance mechanisms specifically tailored to the requirements of shared accountability

Recommendation 6: Proposed Framework for Shared Accountability

The following figure constitutes a proposed framework for shared accountability. The framework encompasses the essential elements from the previous recommendations and distils them into an overarching framework that can be used to guide shared accountability for horizontal initiatives, thus demonstrating their mutual compatibility.

Figure 1: Proposed Framework for Shared Accountability¹



8.0 Conclusion

The accountability arrangements between Service Canada and its partner departments, and their respective roles in these partnerships, are of paramount importance. Accordingly, two distinct spheres of accountability can be discerned: Service Canada is accountable for service delivery, whereas accountability for the overarching policy resides with the policy departments. However, the distinction between service delivery accountability on the one hand, and policy accountability on the other, is not always clear. Invariably, the line between policy development and the delivery of services becomes blurred at the point where an issue arises or questions are raised. The question becomes who is ultimately accountable, the policy department for poorly conceived policy, or the service

¹ Adapted from the UK Cabinet Office (2000: 18).

delivery provider, for poor execution of services? These questions essentially frame the accountability dilemmas faced by Service Canada and other horizontal initiatives. These examples demonstrate the need to clarify the particular roles of each actor in a horizontal initiative. Without this clarity, shared accountability cannot be meaningfully apportioned out and therefore becomes untenable.

8.1 Summary of Findings

Accountability Relationships

Service delivery accountability relationships are highly dependent upon the clarification of roles between the participating agencies, especially in light of the separation between the policy development and service delivery arms of government. As a result of the vertical and traditional accountability orientation of government, greater emphasis needs to be devoted to whole-of-government solutions to service delivery and ensuring that partners in horizontal initiatives understand their respective roles therein.

Governance Frameworks

Governance arrangements for horizontal initiatives must be a mixture of both formal and informal approaches. They must balance the requirement of formalizing the arrangement, in terms of roles and responsibilities, while also adopting flexible mechanisms to deal with challenges that arise. Purchaser-provider agreements have some inherent limitations as they unduly limit the scope of the relationship between purchaser and provider to micro-management at a transactional level. Certainty over funding and resources is crucial for the success of any horizontal initiative, but accountability for funds can be problematic. A potential method to address the fragmentation engendered by the vertical apparatus of government is the appointment of a lead department to spearhead the initiative, but it is incumbent upon all participants to recognize that the lead is invested with certain obligations for coordinating the initiative.

Performance Management

Any performance management regime must be able to successfully balance the individual and collective reporting needs of horizontal initiatives. Performance frameworks need to be devised that allow for departments to account for their contribution and performance against both vertical and horizontal requirements. These regimes should be predicated upon agreement over shared outcomes and an understanding of how each participant contributes to the stated goals and objectives of the initiative.

Role of Central Agencies

Thus far, central agencies in the four jurisdictions have limited their attention towards shared accountability to discerning what critical elements need to exist for a successful partnership to be launched. Although there has been greater emphasis afforded to the implementation of horizontal initiatives, this approach needs to be broadened to include supporting horizontal files from implementation through to maturity.

8.2 Next Steps

This report must be viewed as a preliminary first step in addressing shared accountability and devising a framework within which shared arrangements can be conceived. The findings of this report can be used to design a strategy geared to the specific requirements of participants in shared accountability arrangements.

Certainly, each horizontal arrangement has its own unique circumstances and characteristics. Specific issues pertaining to human resource management between different levels of government and non-government participants need to be addressed carefully, as does respect for the differing public reporting requirements and regimes that are in place. However, this fact does not diminish the utility of having an overarching approach to shared accountability. What is required is further research and analysis geared towards the separate dimensions of shared accountability.

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Annex 1: Literature Review

A number of important issues permeate the literature on shared accountability, and, more generally horizontal management. These include defining accountability, with the majority of material being devoted to a vertical or traditional rendering of it; the complexity brought about by horizontal initiatives and the consequences for accountability; the role of central agencies; governance frameworks and tools, including Memoranda of Understanding; and the role of performance management, including reporting regimes and evaluation. The aim of the literature review is to synthesize the existing Canadian and international literature devoted to accountability and horizontality to develop a more fulsome understanding of shared accountability and its implications for service delivery.

Traditional Accountability

The meaning and application of accountability has undergone significant changes over the past number of decades. Essentially, it relates to one being answerable to another for his or her actions and decisions (Cameron 2004: 59). However, as will be discussed below, traditional conceptions of accountability are inadequate to deal with the rigours presented by current shared accountability arrangements.

Traditional accountability in the Westminster context can be conceived of as the ability of a minister to account for the workings of their department and has generally been housed within the purview of a single ministry/department, with its designated minister, linked to a specific mandate and budgetary appropriation. Public servants performed their duties believing that their minister remained ultimately accountable and responsible to the public for decisions within the department. This conception of accountability is best understood from the vantage point of a traditional or silo view of government, within which policies and programs were conceived of and delivered largely within the confines of a single, discreet department.

Bardach and Lesser (1996) characterize traditional accountability as a design involving “a single agency linked to a single (if complex) result, or set of efforts, for which it alone is to be held accountable by some subset of elected officials nominally acting on behalf of the citizenry as a whole” (Bardach and Lesser 1996: 203). Lahey observes that traditional accountability frameworks in the Canadian public service are inherently vertical. “They (traditional accountability frameworks) are based on the principle of ministerial responsibility. They establish a clear hierarchical structure of authority and, in turn, accountability within departments” (Lahey 2001: 20).

Savoie confines traditional accountability within strict organisational boundaries that defined the specific areas of responsibility and designated the participants' roles within the accountability relationship (Savoie 2004: 2). "The thinking is that ministers and officials can only be held accountable for outcomes or processes they can control and, without a clearly defined space in which to operate, it is difficult to establish either" (Savoie 2004: 2). Within the Canadian model of traditional accountability, departments occupied these clearly defined spaces, within which accountability was neatly housed. In theory, ministers were accountable to Parliament for the conduct and activities of their respective departments.

Increasingly, however, this space is becoming encroached upon and, in fact deteriorating. These traditional definitions of accountability are wholly inadequate to the tasks currently faced by public administrators. With the advent and proliferation of alternative service delivery arrangements, horizontal initiatives, and the creation of "arms-length" agencies, these traditional definitions of accountability have become untenable. As government objectives become increasingly contingent upon the contributions of multiple departments and agencies, other levels of government and both private and voluntary sector partners, the notion of accountability must evolve and change accordingly.

Shared Accountability

There is no single vision for what constitutes shared accountability in the literature on public sector governance. Instead, a number of variants are articulated, with each successive interpretation furthering the meaning and our understanding of the term. For Fitzpatrick (2000), shared accountability is manifested within instances of distributed governance. Fitzpatrick defines distributed governance and accountability as occurring "when the processes and structures for the exercise of power are distributed and the obligations to demonstrate and take responsibility for performance in the areas of policy, program design or program delivery are delegated or shared" (Fitzpatrick 2000: 6). Although accountability is spread across multiple partners, it does not entail a diminution of accountability or absolving of it at the ministerial level (Fitzpatrick 2000: 6).

Another way to conceptualize shared accountability is within the rubric of joined-up government, the term pioneered in the United Kingdom for horizontal initiatives. Joined-up government can be seen as "an umbrella term describing various ways of aligning formally distinct organisations in pursuit of the objectives of the government of the day" (Ling 2002: 616). Joined-up government has direct implications for shared accountability for it directly implies shared power and shared responsibility for the achievement of shared goals. Ling identifies four dimensions of joined-up working, providing a framework within which to understand shared accountability.

1. Internal/Inwards: This dimension pertains to the internal life of each participating organisation, and includes the values, information management and training issues that need to be addressed in shared accountability arrangements.
2. Interorganisational/Outwards: Characterized by shared leadership, pooled budgets and merged structures that require joint agreement.
3. Service Delivery/Downwards: This is an external dimension concerned with conducting joint consultations with clients and providing a “one-stop shop” for service users.
4. Accountability/Upwards: Concerned with the mechanisms governing the shared goals and commitments of the initiative, including MOUs, shared performance targets and expectations (Ling 2002: 625).

The Office of the Auditor General of Canada (OAG) defines accountability as “a relationship based on obligations to demonstrate, review, and take responsibility for performance, both the results achieved in light of agreed expectations and the means used” (OAG 2002a: 1). Further to this definition, the OAG states that ministers can be held to account for whether the anticipated results they are seeking to achieve are actually realized and accomplished. This definition of accountability contains elements that better address the specific needs of shared accountability and contains the following four elements:

1. Accountability among partners: There is a shared accountability relationship amongst partners which is not purely hierarchical.
2. Reciprocal accountability: Obligations exist for all parties in the relationship and not just the subordinate party, as is the case in traditional accountability.
3. Importance of ends and means: Parties are accountable for both results and the means used to achieve them.
4. Need for review and adjustment: Performance should not only be reported but used to make adjustments and improvements as required, with appropriate consequences as necessary (OAG 2002a: 5-6).

As the OAG has observed, “Shared accountability requires that more attention be paid to the relationship between the partners and the relationship each has with its governing body” (OAG 2002b: 4). An integral element in making shared accountability a reality is recognizing that accountability in shared governance arrangements are based equally on accountability amongst partners, to Parliament and to the arrangement’s coordinating body. Moreover, “all partners in a partnering arrangement should be able to report on overall success, their own contribution, and what has been learned using this new form of governance” (Barrados 2003).

As governments increasingly rely on horizontal initiatives and joined-up arrangements, accountability must be viewed beyond the limitations imposed by

the traditional model. Shared accountability, therefore, must be conceptualized as the sharing of responsibilities for the performance and outcomes of an initiative which cross traditional organisational and procedural boundaries.

Complexity of the Problem

With the rising complexity of horizontal relationships, it is proving progressively more difficult to discern and pinpoint the loci of accountability therein (Bardach and Lesser 1996: 200). Accountability needs to be transformed beyond a mechanistic and legalistic conception, to one predicated upon the relationship, roles and responsibilities embodied by shared arrangements. As Ryan and Walsh point out, traditional accountability was largely premised on a hierarchical model and predicated on financial controls. However, internally construed accountability in the traditional sense is giving way to an externally focused view of accountability. Accountability is no longer restricted to the internal workings of departments, but is expanding to include external accountability to stakeholders, both public and private, including citizens. Moreover, accountability is not confined to fiscal compliance, though this is still relevant, but now includes performance accountability over the efficient and effective delivery of programs and services to achieve stated outcomes, goals and objectives (Ryan and Walsh 2004: 622). As the table below illustrates, the essential components of accountability may still be in place, but their application to traditional and shared versions of accountability are starting to diverge.

Table A: Components of Accountability²

Arrangement	Giving an Account	Being held to Account
Traditional Accountability	<ul style="list-style-type: none"> Concentrated within one department Departmental-based annual reports: DPR and RPP 	<ul style="list-style-type: none"> Internal audit/program evaluation External audit: audit one entity Parliamentary committees: largely individually departmental-based
Shared Accountability	<ul style="list-style-type: none"> Dispersed throughout multiple departments Several departmental-based annual reports: information is dispersed across multiple sources Internal partnership communication 	<ul style="list-style-type: none"> Joint audit/evaluation External audit: audit all entities or focus on one Parliamentary committees: multiple departments

Traditional accountability utilizes structures and processes suitable to a stable bureaucratic environment, but, as Reed points out, they are less "applicable to the more flexible, responsive, innovating and risk taking environment" (Reed 2004: 3) required of shared accountability arrangements. The lines of accountability are no longer as clear and as coherent as they once

² Adapted from the Audit Commission (2005), 33.

were due to the changing nature of public administration. Traditional bureaucratic structures, with the government department at its apex, are increasingly being replaced by hybrid organizations, and more fluid departmental structures. With the emergence of “one-stop shops” for service delivery, the old machinery of government is not as recognizable. Coupled with the blurring of traditional lines of accountability, there is now an injection of judging accountability by a new means, namely for results and performance (Shergold 1997: 302). The dichotomy between traditional and shared accountability is essentially one of emphasis, with the former focusing on processes and inputs, whereas the latter places it upon outcomes and results.

There are no easy solutions to the shared accountability conundrum. Structural issues confront any attempt at devising a system to accommodate and address shared accountability. The root of the problem stems from the organisation of government, which is inherently hierarchical and based upon silos (Eggers, Goldsmith 2003: 28). These structural issues present a considerable impediment to any horizontal initiative and its associated shared accountability framework. According to the Treasury Board of Canada Secretariat (TBS), “accountability is often viewed as an obstacle to collective initiatives. Indeed, the need to reconcile individual accountability with a collective sense of purpose and responsibility is one of the most significant tensions to be resolved in the management of collaborative efforts” (TBS 2003: 5).

At their core, shared accountability regimes are saddled by three unique obstacles. First, there is the question of organisational complexity, in terms of the number of actors involved. This can translate into difficulties co-coordinating all the disparate participants. Complications may be added to this by the duality of potential allegiances and representations a partner has – which takes precedence, representing your home department or representing the shared initiative (Audit Commission 2005: 34)? Secondly, as a natural extension of the first problem, there is complexity concerning the scope and resources involved. As the number of participants increases, so to does the scope of the project and the extent of the resources to be managed. Lastly, there is technical complexity, which translates into operationalizing the proceeding areas into a tangible, manageable and implementable plan (Horluck et al 2003: 3). Invariably, as the number of partners to an initiative grows, there is a concomitant diminution of accountability within the arrangement. This stems from the difficulty of discerning where the ultimate accountability for each aspect of an initiative lies.

Accountability Relationships

Internal accountability does not wither away within the confines of collaborative arrangements. Public servants remain accountable to their superiors and deputy ministers still remain beholden to their respective ministers and through them, to Parliament. Within this first element of accountability, departments continue to be accountable for their particular contribution to joint-initiatives and must ensure appropriate departmental reporting.

However, with the move towards greater integration, accountability between partners, collective responsibility and shared accountability take on a new significance. Within such arrangements, accountability most likely needs to evolve from a concept based on inputs and controls towards one predicated upon outcomes, performance and the collective achievement of results (Allen, Lifshitz, Roy, 2002). Implicitly then, decision-making becomes a shared responsibility. Without shared decision-making, accountability for shared results cannot occur in a meaningful fashion. The Office of the Auditor General has pointed out in the past that with the expansion of collaborative arrangements to not only include multiple-federal partners, but participants from other levels of government and beyond the public sector, accountability arrangements become multiplied and diverse.

Effective accountability is more complex in a collaborative arrangement. The federal government is accountable to Parliament for the use of federal funds and authorities, to its partners for keeping its commitments, and, with its partners, to the public for the results the arrangement produces. In our view, this shared accountability means that more parties are accountable and it in no ways lessens the federal government's accountability for its own responsibilities in the arrangement (OAG 1999a: 5).

Service Delivery

Service delivery has taken on a new primacy in the government vernacular. The necessity of providing better services to citizens, clients, and customers, while simultaneously ensuring value-for-money, is constantly being echoed by government officials. Much of this focus on service delivery has been at the behest of citizens. This has stemmed primarily from the fragmentation of public services and the confusion expressed by individuals in their attempts to access services from multiple departments, different levels of government and several points of access. These sentiments have largely been the impetus behind integrating disparate service delivery channels to improve delivery to citizens.

What is at issue here is not the relative merits of Alternative Service Delivery (ASD), whether these arrangements can achieve their efficiency and effectiveness claims, but rather its impact on accountability. Mulgan carefully articulates the accountability concerns raised by alternative service delivery

methods. Although his comments are directed at outright contracting out of government services to the private sector, the points he raises about the diminution of accountability inherent in alternative approaches is still valid. Mulgan contends that governmental provision of services is reinforced and confirmed by ministerial accountability, wherein departments and ministers exercise and exert a high degree of control over processes. At each stage in this process, and by extension each level on the hierarchy, a subordinate is directly accountable to their superior for responsibilities within their direct purview. For Mulgan, the “delegation of responsibility down the chain is always limited and conditional and can always be overridden from above” (Mulgan 1997: 4). Conversely, contracting out and other alternative forms of service delivery “impose(s) a definite break in this chain of general oversight and accountability. Responsibility for service provision is placed in the hands of people who are not under the day-to-day control of department managers and are not subject to open-ended direction from ministers or their officials” (Mulgan 1997: 5).

Alternative Service Delivery constitutes only one approach that can be adopted by government. Another option is pursuing more integrated service delivery mechanisms. Whereas ASD is largely associated with the devolution of service delivery to other levels of government, the private sector and other partners, integrated service delivery entails a more comprehensive integration of service delivery functions across government.

According to Paquet, ASD is “a creative and dynamic process of public sector restructuring which improves the delivery of services to clients by sharing governance functions with individuals, community groups and other government entities” (Paquet 1996: 4). Key elements of Paquet’s definition of ASD arrangements are that they are fluid; premised on new organisational structures; and can go beyond merely contracting out services to encompass shared governance arrangements (Paquet 1996: 4). Integrated service delivery involves connecting disparate actors into a unified whole with a view towards the convenience and interest of the customer. Regardless of approach, “the challenge for government customers is that the organisation of government does not always align with their view of what constitutes a single requirement” (Halligan and Moore 2004: 2). This speaks not only to what services are provided but also to how, and by whom, they are delivered.

Role of Central Agencies

Lindquist advocates for an increased and expanded role for central agencies. He recommends that the Prime Minister and the Privy Council Office (PCO) consider undertaking the following: developing a system to support horizontal issues; establishing an Implementation Unit in PCO to evaluate and coordinate the implementation of horizontal files across government; and establishing a Horizontal Management Secretariat in TBS to monitor implementation progress (Lindquist 2004). In their study of horizontal management, Bakvis and Juillet

(2004a) also articulate an increased presence and relevance for central agencies in shared accountability. Through a number of case studies and participant interviews, Bakvis and Juillet show that the centre has been largely ineffectual in providing the necessary tools, resources and guidance to departments for horizontal initiatives and shared accountability. According to some interview participants in the study, available horizontal tools are insufficient for the task at hand (Bakvis and Juillet 2004: 50). Bakvis and Juillet note three areas where central agencies could improve their role in horizontal initiatives and in clarifying shared accountability:

1. **Mandate:** Clarifying the mandate of an initiative and the departmental roles therein, with respect to expected deliverables and anticipated outcomes.
2. **Authority and Reporting:** Implementing UK-style cabinet office units to handle joined-up work, in terms of the management of line departments and committees.
3. **Ongoing Support:** Improve expertise on horizontality and accountability at the centre, improve the timing of funding decisions, and reconciling vertical and horizontal accountability and reporting frameworks, such as having a separate entity reviewing, assessing and approving reports and plans (Bakvis and Juillet 2004: 3, 64-65).

In its recent audit of Canada's approach to horizontal initiatives (OAG 2005), the OAG cited organisational efforts in central agencies in both the United Kingdom and Australia. In both countries, central agencies have assumed an important role in helping to co-ordinate horizontal files by establishing co-ordination and implementation units, thereby ensuring continued support to government agencies for their ongoing maintenance (OAG 2005: 3-4).

Potential Solutions

The literature on horizontality and shared accountability presents a number of possible solutions to ameliorate the difficulties inherent within shared accountability relationships. The Office of the Auditor General of Canada identifies a number of success factors that, if present, can help to ameliorate and overcome the existing obstacles to shared accountability. These include monitoring and evaluating results, utilizing findings, having an impartial secretariat, and central agency involvement (OAG 2000: 27). The text box below highlights the elements of managing shared accountability arrangements, adapted from the OAG's December 2000 Report – *Managing Departments for Results and Managing Horizontal Issues for Results*.

Managing Shared Accountability Arrangements³

Identify an Effective Co-ordination Structure

- Partners must have a shared understanding of commitments, roles and responsibilities.

Agree on Common Objectives, Results and Strategies

- Shared objectives, and shared accountability, must be tempered with individual, departmental accountability through a detailed management framework.

Measuring Results to Track Performance

- A balance is needed between vertical and horizontal information needs, reporting must be continuous, and attribution of specific contributions is required.

Using Information to Improve Performance

- Use of performance information must be clearly articulated from the outset.

Effective Reporting Framework

- Agreement on the reporting framework needs to be undertaken.

One potential approach to shared accountability is utilizing Memoranda of Understanding. An effective MOU should contain, at minimum, the following elements: the aims and objectives of the arrangement; powers of each participant; clear roles and responsibilities; funding mechanisms; decision-making processes; and exit strategy (Audit Commission 2005: 61). The terms of reference for the initiative “should specify roles, responsibilities, resources to be committed, decision-making processes, information sharing processes, and process management. Terms of reference should include dispute resolution processes” (State Services Commission 2003b: 2). Once in place, the MOU becomes the basis for accountability between the signatories.

In an analysis of the reforms instituted in the United Kingdom under the Blair Government, Flinders (2002) proposes changing the nature and role of parliamentary committees in the accountability regime. He posits that the committee structure of parliament needs to evolve to reflect cross-cutting policies. Flinders goes on to comment that “in effect the House of Commons needs to create its own matrix structure with departmentally related committees scrutinizing the vertical structure of government while also increasing the number of thematic committees to oversee the horizontal structure of cross-departmental policies” (Flinders 2002: 68). Similarly, Wilkins (2002) addresses the changing role of parliament by outlining five different approaches for how ministers might account to parliament for shared accountability within horizontal initiatives:

³ Adapted from the OAG (2000: 34).

1. Individual Answerability: Ministers answer only for their part in an arrangement, thus retaining the guise of traditional accountability. However, this entails fragmented reporting.
2. Lead Department: Wherein one department assumes the lead role, allowing for the potential of integrated reporting, but potentially marginalizing the other participants.
3. Non-participating Minister: A non-participating minister effectively co-ordinates the arrangement, allowing for impartiality. This minister would be responsible for the results achieved by the initiative without having direct responsibility for resources involved.
4. Collective: Ministers are collectively accountable for the arrangement, allowing for integrated reporting, but diminishing individual accountability.
5. Prime Minister: Wherein the PM assumes responsibility and accountability becomes embedded in the entire government (Wilkins 2002: 18).

Annex 2: Selected Initiatives Examined

Initiative	Jurisdiction	Background
Centrelink	Australia	Established in 1997, Centrelink is the Commonwealth of Australia's one-stop shop, multi-purpose delivery agency responsible for providing social services on behalf of a number of purchasing departments, which number ten at the moment. Centrelink's relationship with its purchasing departments is governed and specified within purchaser-provider arrangements, wherein the level and type of service delivery are enumerated. The creation of Centrelink effectively decoupled the policy development and service delivery arms of the former Departments of Social Security, and Employment, Education and Training (Winkworth 2005: 26).
Heartland Services	New Zealand	An integrated service delivery initiative designed to improve access to government services in provincial and rural New Zealand. Through service centres and outreach services it restores the physical presence of government agencies in communities.
Strengthening Families	New Zealand	Directed at improving services to at-risk families with multiple needs through collaboration between service providers and purchasers. Strengthening Families provides coordinated support for families who are working with more than two agencies. The agencies and the family work together to develop joint solutions, rather than each agency dealing with one part of the problem and never seeing the bigger picture.
National Homelessness Initiative	Canada	<p>The National Homelessness Initiative (NHI) was launched in 1999. The objectives of the NHI are twofold:</p> <ol style="list-style-type: none"> 1. Develop a comprehensive continuum of supports to help homeless Canadians move out of the cycle of homelessness and prevent those at-risk of becoming homeless; and 2. Create community capacity to address homelessness (NHI) <p>Federal participation in the NHI is centred on Human Resources and Social Development, Public Works, the Privy Council Office and the Canadian Mortgage and Housing Corporation.</p>
Social Union Framework Agreement (SUFA)	Canada	Signed on 4 February, 1999, the Social Union Framework Agreement (SUFA) is a commitment by the federal and provincial/territorial governments. The social union constitutes "the network of social policies and programs that have been developed over many decades" (Mclean and Dinsdale 2001: 5). A key element of SUFA is informing Canadians which is predicated upon public accountability and transparency.

Annex 3: Establishing Intergovernmental Frameworks: An Accountability Checklist⁴

Partners understand and agree on:	Partners should:
<i>Identifying Results</i>	
objectives, key results and strategic priorities	<ul style="list-style-type: none"> • involve citizens and clients in defining key results, state what they are and show links to objectives • publish results, eligibility criteria and service level commitments • focus on outcomes (vs. process, activities and outputs)
roles and responsibilities	<ul style="list-style-type: none"> • define what each party is expected to contribute to achieve the outcomes • publicly recognize and explain the role and contribution of each partner • respect public-sector values and conflict of interest issues
balanced performance expectations	<ul style="list-style-type: none"> • clearly link performance expectations to the capacities (authorities, skills, knowledge and resources) of each partner to ensure that expectations are realistic
<i>Measuring Performance</i>	
a performance measurement strategy	<ul style="list-style-type: none"> • identify appropriate monitoring approach and review tools • use common databases where possible and share information • factor-in performance and contextual information from external sources, e.g., societal indicators for broader context • invest in necessary information management/information technology systems
a set of indicators for short-, medium- and long-term	<ul style="list-style-type: none"> • identify indicators to measure progress on objectives and results (“indicators” means what measurement tool will be used to demonstrate performance) • develop comparative and societal indicators where possible
dispute resolution and appeals/complaints practices	<ul style="list-style-type: none"> • establish an approach to corrective action if partners’ responsibilities are not fulfilled or when adjustments are needed to address citizens’ complaints

(continued)

⁴ TBS 2001b: 16

(Annex 3, continued)

Reporting	
provisions for balanced public reporting	<ul style="list-style-type: none">• identify the reporting strategy early in the initiative• consider incorporating performance information into existing reports (e.g., DPRs)• report publicly on citizens' appeals and complaints, and ensure confidentiality and privacy needs are met
reporting that is transparent, open, credible and timely	<ul style="list-style-type: none">• use all forms of performance evidence to support reporting• provide easy public access to information• link costs to results where possible• use independent assessments
sharing-lessons learned	<ul style="list-style-type: none">• track lessons learned and good practices and publish them• establish mechanisms for improvements and innovations

Annex 4: The MOU Checklist⁵

Where a formal MOU arrangement is required, the following is a checklist that can be used for basic planning purposes, after it is reviewed and adapted to the situation and parties involved:

- Situational analysis showing that collaboration is an appropriate option
- Purpose of the collaborative effort and clear articulation of shared objectives
- Clear articulation of roles (within mandate) and responsibilities
- Clear articulation of needs and expected results for each participant, for the partnership, and for the beneficiaries of the service/program
- Agreement on decision-making process, accountability (both shared and individual) and operating procedures
- Identification of risks, agreement on the allocation of risk responsibilities and how to manage them
- Agreement on measures for determining results
- Agreement on contributions from each partner (programs, expertise, information, financial resources, staff, equipment/facilities, etc.)
- Agreement on the division of benefits
- Agreement on accounting, audit and evaluation procedures
- Agreement on procedures for problem-solving, dispute resolution, and the ending relationship
- Agreement on reporting, information sharing, internal and external/public communications, and stakeholder consultations.

⁵ TBS 2003: 92

Annex 5: MOU Template⁶ (For Transferring Funds Among Departments)

The template below is based on the Western Economic Diversification Financial Arrangement MOU, and is applicable in situations where a department is requested to administer a program on behalf of another department. This MOU template provides for a transfer of funds between two federal departments, and includes the following elements:

- Basis of authority
- Responsibility of each department
- Specific activities or programs to be administered
- Limit on any expenditure and other relevant conditions
- Specific delegation of authority to the spending department to manage the program, and to make payments on the funding department's behalf up to a limit specified.

TEMPLATE

MEMORANDUM OF UNDERSTANDING (MOU)

BETWEEN

DEPARTMENT F, the Funding department,

AND

DEPARTMENT S, the Spending department,

FOR THE ADMINISTRATION OF xxx (name of the program)

(To be used when Department S is requested to administer a program for which Department F has a mandate).

Section 1, Purpose:

Department F is delegating to Department S the required authority for the implementation of XXX (for example, the XXX program of Department F in Yukon) in accordance with administrative processes and procedures set out in this MOU and with the FIS Accounting Manual.

⁶ TBS 2003: 71-74, 77-82

Section 2, Mandate:

Department F certifies that it has the legislative authority by virtue of the **XX** Act to carry out the activities required by this MOU and to delegate to Department S the delegated activities described in the Annex. Department F remains accountable for the overall implementation of the program while Department S will carry out the activities in accordance with the terms and conditions of this MOU.

Department S is authorized to sign on behalf of Department F any contracts or agreements entered into with a third party to implement the delegated activities subject to the terms and conditions of the MOU. Any contract or arrangement should identify the government party as Her Majesty in Right of Canada as represented by the Minister of Department F represented by himself/herself by the Director General (or some other position) of Department S.

Section 3, Delegated Financial Authority:

Department S is authorized, (according to its own Financial Signing Authority Chart or *describe in the next paragraph the authorities*), to charge the expenses incurred for the delegated activities to vote X Operating Expenditures and vote X Grants and contributions of Department F as advanced by F to S.

(Financial signing authority is delegated as follows. If the Financial Signing Authority Chart of Department S requires modification, please provide the same information as a Financial Signing Authority Chart would provide, i.e. the title of the person, the nature of the transaction, i.e. procurement or contribution, the purpose, i.e. certification of performance and requisition of payment, and the amount up to which the delegation is valid. Those delegations are required to be specified before the MOU is signed).

Section 4, Funds:

Department F will advance the funds to Department S for the delegated activities on an annual basis as follows:

Fiscal Year	Administrative Costs	Contribution
1999-2000	\$350,000	\$1,500,000
2000-2001	\$350,000	\$1,500,000
2001-2002	\$150,000	\$1,500,000
2002-2003	\$150,000	\$1,500,000
Total	\$1,000,000	\$6,000,000

Department S cannot expend more than the annual amount advanced by Department F.

Section 5, Administration:

Department S will initiate, commit, and certify performance and make payments in accordance with the delegated financial signing authorities.

Section 6, Accounting & Reporting:

Department S agrees to provide **Department F** with an accounting of the use of the authority on, or before, the following dates:

For 1999-2000, on, or before January 31, 2000 for the period April 1 to December 31, 1999; and, on, or before, April 15, 2000 for the period January 1 to March 31, 2000.

For 2000-2001 and subsequent fiscal years, on, or before:

Due Date	Report Period
September 15	April 1 to August 31
January 15	September 1 to December 31
April 15	January 1 to March 31

The report will provide details on the Payee, the amount, and the financial reporting code i.e. Expense, and also the economic object.

Section 7, Cash Flow Forecasting:

Department S agrees to provide with each accounting a forecast of the expected requirements for the remainder of the fiscal year. Any expected non-utilization of the authority will need to be communicated to **Department F** as soon as possible, and normally on or before September 15th of the current fiscal year (Note: for purposes of the Annual Reference Level Update for grants and contributions).

Section 8, Performance Reporting:

No less frequently than twice annually, **Department S** agrees to submit a report detailing the work conducted and the results accomplished, in such detail as may be established by **department F**.

Section 9, Period of the MOU:

The period covered by this MOU is April 1, 1999 to March 31, 2003.

Section 10, Amendment:

This MOU may be amended, during the period of the MOU, with the mutual consent of both parties.

Section 11, Signatures:

IN WITNESS WHEREOF, this MOU has been executed:

On behalf of **F**:

Signature: _____ Date: _____

Title: (If the MOU includes delegation for certification of performance and payment of expenses, pursuant to s. 33 and 34 of the *Financial Administration Act* the MOU should be signed by the Minister of Department F or his or her Deputy)

On behalf of **S**:

Signature: _____ Date: _____

O&M Arrangement/MOU Template

This Template has been developed by Environment Canada:

This template should be used as a starting point when preparing a “Memorandum of Understanding” with a government agency (caution: an MOU is not an agreement, i.e. it is not legally enforceable), or a Cost-Shared Contract, entitled “Agreement” with a non-government agency. The document should be entitled accordingly.

Between.....Her Majesty the Queen in Right of Canada represented by the Minister of the Environment, hereinafter called the “Minister” who is responsible for Environment Canada, hereinafter called “EC” and *(complete legal name of entity)*, hereinafter called.....

(In addition to its usual purpose in a legal document, this section is key in allowing the manager and financial services to demonstrate to an auditor or to a would-be supplier that:

1. This is not a Government of Canada contract;
2. This is not a G&C Agreement)

Whereas (Explain that this is a cost-shared endeavour *(Explain why collaboration is an appropriate option. Clearly articulate shared or compatible objectives. Clearly articulate needs, expected results, and the added value expected from collaboration.)*)

Whereas (Explain how the department has a mandated interest in this project for which it requires a good or service.)

Whereas (Explain how your partner has a (non-monetary) vested interest in this project. *This partner may, on other occasions, have had a contract with you and charged you overhead. It is important to explain here, very specifically how the partner is in the business of doing this work and shares a mutual interest in the outcome of this agreement. The partner must not make a profit.*)

1. Purpose and Expected Results

2. Description and Performance Indicators of the project

Provide clear, precise and complete articulation of needs, and expected results. *(The details of the work to be carried out are important, to ensure that the final product is indeed the one you planned. Without indicators, you may end up with a good product, but not a product that is useful to you.)*

This is not a Background section, but the place to enumerate results, and to provide indicators that will prove that results have been met.)

(If you append this detail as an attachment or schedule, state the following): “The details of this work are attached in Appendix X and form part of this agreement.”

Explain how the party is qualified/able to meet the requirements.

3. Monitoring and evaluation

For each activity, indicate how achievement of the objectives will be measured.

(The criteria for evaluating a partnered activity may vary with the different objectives and motives of the various parties. The bottom-line questions are simple: Did the intended activities take place? Were the intended products produced? Were the services offered as intended? Monitoring and evaluating collaborative arrangements require careful, sensitive articulation of criteria and diplomacy in their application.)

4. Risk Management

(It is government policy to identify and reduce or eliminate risks, minimize and contain the costs and consequences of harmful or damaging incidents arising from these risks. It is important that the risks are identified and the allocation of responsibility be confirmed as early as possible in the collaborative process. As part of good risk management, managers should consider the adequacy of risk control mechanisms, and whether other parties need to carry insurance for the risks they assume under the collaborative arrangement. It is also important to examine if the choice of instrument – MOU, contract, agreement – is the most appropriate from a risk management perspective.)

Identify risks. Indicate how the parties agree to allocate risk responsibilities, and how to manage them.

5. Third Party Involvement (*if applicable*)

If a contractor will be carrying out the work on behalf of the parties, it is important that both parties agree to the statement of work for the contract, that the agreement states this, and that the terms of reference be appended to the agreement. Additionally, both parties may wish to play the role of scientific or project advisor for the contract.

6. The Funding Arrangements:

- f. total cost of the project. Of this total amount, indicate
- g. how much Government of Canada will pay and for what purpose. *Specify “plus any applicable GST for which the party will not be reimbursed by Canada Customs and Revenue Agency.”*
- h. how much (the dollar value) of what the party will contribute and for what purpose.

7. Sharing the Benefits (*if applicable*)

Agree on the division of benefits (*i.e. revenues, savings, intellectual property, goodwill*).

THE PAYMENT ARRANGEMENTS:

8. Method of Payment

(This section specifies which party is giving and which party is receiving money. In general, employees of the private sector may not manage public funds and vice versa. This is why 1) it is always necessary to set up another parties' funds in a separate (SPA or Suspense) account, and 2) O&M dollars should never be advanced to another party to manage.)

When the department is the banker for the agreement, an advance payment of the party's full contribution must be requested. If the party is not willing to comply, there is only one fallback position: ask them for quarterly advances.

When the other party is the banker for the agreement, Program Managers must arrange for progress payments to reimburse the party for expenditures incurred. The Party shall provide, with each claim for payment, a report outlining expenses incurred since the last payment.

9. Payment & reporting schedule

Indicate delivery dates/milestones for the product or service associated with the activity, and the amount to be paid upon receipt of that product or service. *(This payment schedule will look just like the one used for a contract. Because of the workload at fiscal year-end, make every effort to have final invoices sent to financial services by mid-March.)*

Indicate that the department will provide funds to the party in arrears, upon receipt of an invoice.

Provide the name and full address of the person to whom the invoice should be sent and to whom the payments should be sent. *(If the department is the banker, send the invoice to a specifically named person of the other Party; payment comes to the department's Accounts. If the other Party is the banker, they send the invoice to a specific program manager in the department; payment goes to a named individual of the other Party.)*

TERMS AND CONDITIONS OF THE AGREEMENT

10. Not a Partnership

The Minister and the Party expressly disclaim any intention to create a partnership, joint venture or agency. It is understood, acknowledged and agreed that nothing contained in this Agreement nor any acts of the Minister or the Party shall constitute or be deemed to constitute the Minister and the Party as partners, joint ventures or principal and agent in any way or for any purpose. The Party shall not represent or hold itself out to be an agent of the Minister. No party shall have any authority to act for or to assume any obligations or responsibility on behalf of the other party.

The Party agrees to be liable to the Minister for any liability that the Minister incurs by virtue of being found to be liable with the Party as a partner of, joint venturer with, or principal of the Party. For greater certainty, the Party assumes no responsibility for any liability arising to the Minister as a result of the act or omission of the Minister or his agent which are the basis for the finding that the Minister or his agent is a partner of, joint venturer with, or principal of the Party.

11. Effective and completion dates of the agreement

The effective date cannot be any earlier than the date of signature. Arrangements should terminate as early as possible upon completion of the work.

12. Termination

Either party may terminate this agreement upon (X) month's written notice to the other party. This Agreement and the obligations of the Minister under this Agreement shall terminate upon receipt of notification to the Minister of a notice of the Parties death, dissolution or insolvency.

13. Amendments

This Agreement may be amended by the mutual written consent of the Parties hereto. To be valid, any amendment to this Agreement shall be in writing and signed by the Parties hereto within the duration of this Agreement. *(Provide the number of months notice that is acceptable to both parties.)*

14. Liability

The Party agrees, at all times, to indemnify and save harmless, Her Majesty or any of Her officers, servants, employees or agents from and against all claims and demands, loss, costs, damages, actions, suits or other proceedings by whomsoever made, brought or prosecuted, in any manner based upon, occasioned by or attributable to the execution of this Agreement or any action taken or things done or maintained by virtue hereof, or the exercise in any manner of rights arising hereunder, except claims for damage resulting from the negligence of any officers, servants, employees, or agents of Her Majesty while acting within the scope of their duties or employment.

If Her Majesty is made a party to any action, suit or proceeding in respect of a matter for which the Party is obligated to indemnify Her Majesty, the Party shall defend such action, suit or proceeding in the name of Her Majesty at the Party's expense. The foregoing obligation of indemnification is subject to the requirement that the Party, in respect of any claim made by a third party, be notified by Her Majesty of all material particulars thereof and be afforded an opportunity at the Party's sole expense to resist, defend and compromise the same, provided that the Party is not obligated to do so; and further provided that if the Party does not assume the defence of such claim, Her Majesty may defend against the claim in any manner She deems appropriate and may take such action as may be reasonably prudent in the circumstances to settle the claim. The Party, in respect of any claim made by a third party, must notify Her Majesty of all material particulars.

15. Signatures and Dates

Current signing authorities in the region state that collaborative arrangements can be signed by the program coordinator level and up, to an amount equivalent to the full of his/her budget.

The person signing for the other party should be at a level equivalent to our signatory.

Agreements of greater significance (dollar value, political implications, etc.) should be signed by the RDG or, if the timing is right/appropriate, by the Minister.

Caution: The person signing the agreement is also the person who must sign any amendments.

Annex 6: Annotated SUFA Accountability Template⁷

<u>Part 1- General Information</u>		
<u>Department</u>	<ul style="list-style-type: none"> Indicate the name of the lead federal department or agency for the program, initiative, or agreement. 	
<u>Initiative and Partners</u>	<ul style="list-style-type: none"> Specify the public title of the program, initiative, or agreement. Identify partners (i.e. provincial, other) 	
<u>Effective Date</u>	<ul style="list-style-type: none"> Indicate the date the program or initiative was (1) signed and (2) implemented. 	
<u>Expiry Date</u>	<ul style="list-style-type: none"> Specify the date that the program, initiative or agreement is (1) ending, (2) renewed and/or (3) needs to be jointly reviewed. 	
<u>Web Site</u>	<ul style="list-style-type: none"> List the public web site address for general information on the program, initiative or agreement. 	
<u>Purpose</u>	<ul style="list-style-type: none"> Briefly describe the purpose and key objectives of the program, initiative or agreement, including the parties involved. <p><i>Note:</i> You may also want to include a brief overview of inputs and activities as part of the description of the purpose.</p>	<u>Inputs:</u> Resources (i.e. expenditures or employee time) used to produce outputs and outcomes.
<u>Roles and Contributions</u>	<ul style="list-style-type: none"> Briefly describe and explain the respective roles and contributions of the governments involved. How are the roles and contributions of governments publicly explained, communicated and made available? How is the department tracking public understanding and recognition of the federal government's role and contributions? 	<i>Interpretation:</i> The public recognition of the differing contributions, commitments and responsibilities of governments should be reflected in jointly agreed upon communication materials intended for public release. This may include the development of joint processes, practices and mechanisms to track the public recognition of the respective roles and contributions of governments.

⁷ TBS 2000a: 9-15.

<u>Part 2 - Resources</u>		
<u>Funding</u>	<ul style="list-style-type: none"> • What is the planned and/or actual level of spending and transfer of resources, if applicable, for each year? <p><i>Note:</i> This includes both the federal and provincial levels of planned funding and, where applicable, the staff transfers between jurisdictions.</p>	
<u>Tracking and Reporting</u>	<ul style="list-style-type: none"> • How is actual federal spending tracked and documented? • How is the information on spending publicly reported? <p><i>Note:</i> If this information is publicly available on a web site or described as a public document, list only the web site address and/or the title of the document, where it is found in the document, and where copies can be obtained.</p>	<p><i>Interpretation:</i> Federal departments and agencies should work with their provincial and territorial counterparts in each policy sector to ensure that the accountability frameworks of new Canada-wide initiatives supported by intergovernmental transfers provide for publicly reporting on the use of funds transferred.</p>

<u>Part 3 – Measurement and Reporting</u>		
<u>Outcomes</u>	<ul style="list-style-type: none"> • What are the most important planned outputs expected to be achieved? • How is performance information on outputs being monitored and collected? • What are the key outcome commitments? • How are the accomplishments and achievements of the key outcomes measured and assessed? <p><i>Note:</i> Outcomes may be described as short, medium, and long-term when such an approach is useful.</p>	<p><i>Interpretation:</i> <i>All federal departments and agencies should ensure appropriate accountability mechanisms and practices are in place to measure and monitor the outcomes of programs and report publicly on a regular basis on program performance; and, work with provincial and territorial counterparts in each sector to ensure appropriate mechanisms and processes for joint initiatives.</i></p> <p><u>Outputs:</u> The direct products and services produced through internal program activities. As an example, the amount of work done within the organisation (such as number of calls answered).</p> <p><u>Outcomes:</u> An outcome is an event, occurrence, or condition that is outside the activity or program itself and has an actual effect on, or is of benefit to, Canadians. An expected short-term outcome describes what is expected to occur as a direct result of the program activities and products. A medium-term outcome is an outcome that is expected to lead to a desired end but is not an end in itself. A long-term outcome is the end result that is sought (such as reduced incidence of crimes). A program may have multiple outcomes for each of the different timeframes.</p>

<p>Indicators</p>	<ul style="list-style-type: none"> • What performance evidence (e.g., key indicators) is used to measure the outputs and outcomes, and how is this information obtained? 	<p><i>Interpretation:</i> Federal departments and agencies should work with their provincial and territorial counterparts to develop processes to share information and best practices with respect to outcome measurement; and, strategies and action plans for the development of comparable indicators to measure on agreed objectives.</p> <p><u>Indicator:</u> A specific quantitative and/or qualitative measurement for each aspect of performance (output or outcome) under consideration.</p>
<p>Comparable Indicators</p>	<ul style="list-style-type: none"> • Have comparable or common indicators been developed and used to measure outcomes? • If not, what progress has been made in the planning or in the arrangements to work towards the development of comparable or common indicators? • At the federal level, where appropriate, describe what indicators of societal performance are being monitored to provide a context for interpreting performance. • How is this monitoring taking place? • What arrangements or processes are there for the joint use of common societal indicators, including their measurement? 	<p><u>Comparable indicators:</u> A specific set of common quantitative and/or qualitative measurements for each aspect of performance (output or outcome) under consideration. They are based on common baseline information, definitions and database collection, and a compatible reporting system.</p> <p><i>Societal indicators:</i> Indicators of social performance that track broad trends in society. They do not seek to estimate the direct impact of government initiatives; rather they describe and track, over time, such important aspects of society as well-being and health.</p>
<p>Evaluation/Third Party Assessments</p>	<ul style="list-style-type: none"> • What is the evaluation strategy? • What are the provisions for third-party assessments? • Which third parties are involved in measuring and reporting performance, and how are they involved? • Where appropriate, is there an audit strategy? 	<p><i>Interpretation:</i> Federal departments and agencies should determine how to best use third parties to assist in assessing progress on social priorities under federal programs and activities; and work with provincial and territorial counterparts to share best practices and determine the best use of third parties in assessing joint initiatives.</p> <p><i>Third parties:</i> In the context of SUFA accountability, third party involvement refers to consultation for external advice and expertise. That is, “where appropriate, to assist in assessing progress on social priorities.” It does not refer to third party involvement in service delivery.</p>

<p>Shared Information and Best Practices</p>	<ul style="list-style-type: none"> • What arrangements are planned or in place to share information and best practices? 	<p>Interpretation: <i>Federal departments and agencies should work with their provincial and territorial counterparts to develop processes to share information and best practices with respect to outcome measurement; and, strategies and action plans for the development of comparable indicators to measure on agreed objectives.</i></p>
<p>Public Reporting</p>	<ul style="list-style-type: none"> • How is performance information on outputs made public? • How are the outcomes achieved publicly reported? • How is the performance information on societal indicators made public? • How are the lessons learned publicly reported? <p>Note: <i>If any of the above information is publicly available on a web site or described as a public document, list only the web site address and/or the title of the document, where it is found in the document, and where copies can be obtained.</i></p>	<p>Interpretation: <i>All federal departments and agencies should ensure appropriate accountability mechanisms and practices are in place to measure and monitor the outcomes of their programs and report publicly on a regular basis on the performance of these programs; and, work with their provincial and territorial counterparts in each sector to ensure appropriate mechanisms and processes for joint initiatives.</i></p> <p><u>Performance Information</u>: Measures reporting on the extent or impact of activities and products on clients and/or expected outcomes on indirect clients, stakeholders and on Canadian society.</p> <p><u>Outputs</u>: The direct products and services produced through internal program activities. As an example, the amount of work done within the organisation (such as number of calls answered).</p> <p><u>Outcomes</u>: An outcome is an event, occurrence, or condition that is outside the activity or program itself and has an actual effect on, or is of benefit to, Canadians. An expected short-term outcome describes what is expected to occur as a direct result of the program activities and products. A medium-term outcome is an outcome that is expected to lead to a desired end but is not an end in itself. A long-term outcome is the end result that is sought (such as reduced incidence of crimes). A program may have multiple outcomes for each of the different timeframes.</p>

<u>Part 4 - Involving Canadians</u>		
Provisions for Citizens to Participate in Developing Social Priorities and Reviewing Outcomes	<ul style="list-style-type: none"> • What are the provisions for involving Canadians in developing social priorities and reviewing outcomes? • Is there a plan to develop such mechanisms and put them in place? 	Interpretation: <i>Federal departments and agencies should ensure appropriate mechanisms are in place to allow Canadians to participate in developing social priorities and reviewing outcomes; and, work with provincial and territorial counterparts to ensure appropriate mechanisms are in place in each policy sector.</i>
Feedback Mechanisms to the Public	<ul style="list-style-type: none"> • Are mechanisms in place to track and report regularly and publicly on the involvement of Canadians? • Is there a plan to develop and implement a process to pursue and promote consultation with Canadians in the development of the priorities and in the review of the program and service outcomes? 	

<u>Part 5 - Service Commitments</u>		
Public Availability of Eligibility Criteria	<ul style="list-style-type: none"> • Are eligibility criteria for the initiative publicly available? <p><i>Note: If this information is publicly available on a web site or described as a public document, list only the web site address and/or the title of the document, where it is found in the document, and where copies can be obtained.</i></p>	Interpretation: <i>Federal departments and agencies should ensure that program eligibility criteria and service commitments are publicly available, and establish service commitments in areas where none exist and where this can contribute to providing better and more accountable programs and services for Canadians. Departments and agencies should work with provincial/ territorial counterparts in implementing these commitments with respect to joint initiatives.</i>
Existence and Availability of Service Commitments	<ul style="list-style-type: none"> • Are there service commitments in place and are they publicly communicated and available? • Are service commitments or standards being planned and when are they expected to be in place? <p><i>Note: If this information is posted on a web site, found on-site, in advertisements, mail-outs, or other documents, list only the web site address and/or document titles, and</i></p>	<u>Service Commitments</u> : Commitment of the federal government to establish clear service standards to find out if clients are satisfied and to get their suggestions for improvement, and to develop simple procedures for responding to complaints. Service commitments or standards generally set performance objectives for the delivery of government products or services to the public, specifying the quality or level of service a department or agency commits to or can be expected to deliver to clients.

	<i>where they are available.</i>	
Measurement and Public Reporting	<ul style="list-style-type: none"> • How is information on performance against service commitments being collected and publicly reported? <p><i>Note:</i> If this information is publicly available on a web site or described as a public document, list only the web site address and/or the title of the document, where it is found in the document, and where copies can be obtained.</p>	

Part 6 - Appeals and Complaints		
Existence, Availability and Communication of Mechanisms	<ul style="list-style-type: none"> • Are there appropriate mechanisms for citizens to initiate appeals on unfair administrative practices and register complaints about access and service? • How are Canadians made aware of these mechanisms and are they publicly available? • Is there a process in place to review current initiatives to identify areas where appropriate appeal or complaint mechanisms may be insufficient or non-existent? • Is there a plan to develop such mechanisms and put them in place, as needed, through the establishment of new processes and mechanisms or by modifying existing practices? <p><i>Note:</i> In this provision, governments have the discretion to develop the appropriate appeal and complaint mechanisms, which could range from local processes at the point of service to formal, independent arrangements involving such third parties as an ombudsman or administrative tribunals.</p>	<p><i>Interpretation: Federal departments and agencies should review their activities and identify areas where appropriate citizen complaint and appeal mechanisms are not established; and, develop appropriate mechanisms where they are required, either by establishing new mechanisms or by modifying and improving current practices.</i></p>

[Tracking and Public Reporting](#)

- **Are there processes in place to track and report regularly and publicly on the frequency and nature of citizen complaints and on their resolution?**
- **How is the feedback publicly communicated and made available?**
- **Is there a plan to develop and implement an appropriate process to regularly report publicly on citizen complaints and appeals, ensuring the privacy and confidentiality of citizens?**

Note: Where feasible and appropriate, the public reports should include a description of the grievance and the remedial actions taken by federal departments and agencies, and, where possible, should describe the involvement of third parties to support the objectivity and credibility of the information released.

Interpretation: Federal departments and agencies should develop appropriate processes to report publicly on a regular basis on citizens' complaints and appeals and work with provinces and territories to establish appropriate processes in each sector as required.

Annex 7: Horizontal Initiatives Template for DPR and RPP⁸

Horizontal Initiative Template (RPP)				
1) Name of Horizontal Initiative:			2) Name of Lead Department(s):	
3) Start Date of the Horizontal Initiative:			4) End Date of the Horizontal Initiative:	
5) Total Federal Funding Allocation:				
6) Description of the Horizontal Initiative:				
7) Shared Outcome(s):				
8) Governance Structure(s):				
9) Federal Partners Involved in each program	10) Names of Programs	11) Total Allocation	12) Planned Spending for 2005-2006	13) Expected Results for 2005-2006
1.	a.	\$	\$	
	b.	\$	\$	
	c.	\$	\$	
2.	a.	\$	\$	
	b.	\$	\$	
	c.	\$	\$	
3.	a.	\$	\$	
	b.	\$	\$	
		Total \$	Total \$	
14) Results to be achieved by Non-Federal Partners (if applicable):				
15) Contact Information:		16) Approved by:		17) Date Approved:

Information provided in fields 1-11 is likely to remain the same throughout the reporting cycle of a horizontal initiative. Should changes occur, departments are responsible to update this information.

The following information provides additional direction in completing table 17:

1. *Name of Horizontal Initiative* : Provide the name of the horizontal initiative under which the Memorandum to Cabinet or other formal agreement was submitted. E.g. Canada's Drug Strategy - Renewed.
2. *Name of Lead Department(s)* : Provide the name of lead department(s). E.g. Health Canada.
3. *Start Date of the Horizontal Initiative* : Indicate the start date of the horizontal initiative. If programs have different start dates, please indicate the date when the first program started.
4. *End Date of the Horizontal Initiative* : Indicate the end date of the horizontal initiative funding allocation. If programs have different end dates, please indicate the date when the last program will end. Please indicate on-going if the initiative has been allocated on-going funding.
5. *Total Funding Allocated to the Initiative* : Indicate total federal funding allocated (start to end date) to the horizontal initiative.

⁸ TBS 2004, 50-52

6. *Description of the Horizontal Initiative* : Provide a brief description of the horizontal initiative including a rationale for the initiative, its linkages to government plans and priorities, and objectives. Also, please provide electronic links to further information where applicable.
7. *Shared Outcome(s)*: Outcomes are targeted results to be achieved by all partners involved in the horizontal initiative. They indicate short, and long-term benefits to Canadians. Good outcomes are measurable, directional in nature, and provide some indication of the extent of change being pursued. E.g. availability of illicit drugs and harmful substances in Canada is reduced; demand for illicit drugs and harmful substances in Canada is reduced.
8. *Governance Structure(s)*: Indicate the interdepartmental decision-making body and interdepartmental committees and coordinating structures established by the partners involved in the horizontal initiative. E.g. Ministers/Deputy Ministers/Assistant Deputy Ministers Committee (decision-making body); Directors General Committee; Management Board; Secretariat; External Advisory Committee; and other.
9. *Federal Partners Involved in Each Program* : Provide the name of each federal department involved in the horizontal initiative including lead departments. *Please add rows if the space provided does not permit you to report on all partners .*
10. *Names of Programs* : Provide the names of key federal programs by partner funded under the horizontal initiative. Please provide electronic links for further information where applicable. Expenditure and results information should be provided by partner and by program. Please add rows if the space provided does not permit you to report on all programs.
11. *Total Allocation* : Indicate the total federal funding allocation (start to end date) per partner and program for the duration of the initiative.
12. *Planned Spending for 2005-2006* : Indicate the forecasted spending for fiscal year 2005-2006.
13. *Expected Results for 2005-2006* : Indicate the planned results for fiscal year 2005-2006.
14. *Results to be Achieved by Non-Federal Partners (if applicable)*: Provide a narrative on the expected achievements of other non-federal partners if applicable. This should include a discussion of each partner's planned expenditures and results in relation to both its partnership arrangement and its strategic outcomes.
15. *Contact Information* : Provide the contact information (address, phone number and e-mail) of the horizontal initiative manager who will be able to respond to inquiries on the horizontal initiative.
16. *Approved by* : Indicate the name of the person approving the horizontal initiative template.
17. *Date Approved* : Indicate the date when the horizontal initiative template was approved.