Public Accountability to Citizens: From Performance Measures to Quality Thinking

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Abstract

Public accountability forms a comprehensive approach to public management and public services. Performance management systems appear to be partly unsuccessful in supporting the strategic perspective which joins the organization’s operational objectives with the achievement of wider societal effects. In performance management there has been excessive focus on detailed process measures instead of strategic actions to support the government programme. From the point of view of legitimacy interest in public accountability focuses on the wholeness of the organization’s internal and external worlds. Paper presents how with the help of the findings of a survey of citizens (the Finnish Police Barometer) these can be used in setting high level strategic objectives. In a factor can be tested what kind of performance indicators the findings obtained represent and how qualitative such accountability information is from the perspective of strategic management. The combination of results orientation and public accountability from the perspective of management and civic values emphasizes that the high level strategic objectives and organizational outcomes are in alignment. Strategic objectives articulated at the governmental level are effective in practice, and members of the public can assess the success of public services. High-level strategic objectives can be discovered and focused on using a voluntary ‘bottom-up’ process instead of the compulsory ‘top-down’ approach. This is a matter of condensing people’s concepts, expectations and interpretations into a strategic statement of intent, for the political decision-making level, of external performance information. The paper emphasises a need for transformation from an excessively pragmatic tone to the actual quality-oriented performance and ethical thinking.

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1. Introduction

Public services are omnipresent in our daily lives, even if we are not constantly aware of them. Nor do we very often need to consider the role of public management in creating the preconditions for such public services and for their practical implementation. Even less often, do we come to think that each and every one of us is involved in public management. This is a business of administration and managers, who respect us as customers, to whom they are publically responsible for everything going smoothly in concert according to agreed rules and procedures, that is, in good democratic order. “Let us let the public managers do their thing.”

But what, taken together, do public management, performance and public accountability really mean? Is this no more than a matter of the pragmatic management of practical arrangements, the greatest problem-in-principle being how to pay for such public services? In point of fact the basic issue throughout the world is: for what purposes are public moneys allocated and what is the actual role of public power at the service of the population? According to this public moneys should be allocated for the right purposes and they should be used wisely, effectively and productively in the name of the public interest. On the political level it should be decided just what the “greater good” or public interest might be and this should determine how citizens’ expectations should be led. Thus the public interest would be already identified and the main issue would be how the performance of public services should be managed and how satisfied service recipients are with this performance. Thus this would be a matter of a process managed top-down, the pragmatic performance measures approach.

However, in this article I ask whether there is an alternative to the development described above, one which seeks a qualitative and ethically more sustainable perspective on public accountability. The research questions are formulated as follows:

1. **How should public accountability be defined so that the high level strategic objectives and organizational outcomes are in alignment?** How can citizens align themselves to this?

2. **How can inward facing performance-oriented public management and the more extensive outward concept of accountability, public accountability management be reconciled?** What civic values does such a combination represent?

This article comprises four parts. First public accountability is approached as a strategic issue with the help of three subordinate questions: by exploring the various aspects of public management and the results definition; by scrutinizing public accountability as a question of legitimacy and ethics; and by raising issues which concern the citizen. Next, in the second part, the article presents how with the help of the findings of a survey of Finnish citizens (the Finnish Police Barometer) these can be used in setting high level strategic objectives. In a factor analysis we test what kind of performance indicators the findings obtained represent and how qualitative such accountability information is from the perspective of strategic management. In the third part we explore the combination of results orientation and public accountability from the perspective of management and civic values. Finally, in the concluding section we present implications related to research and practice. In this connection we assess whether the strategic objectives articulated at the governmental level are effective in practice and how members of the public assess the success of public services.
1. Defining public accountability: a strategic question

Public accountability is an ambiguous topic. The basic elements of the discussion on public accountability have been in relation to the organisation, the powers and the ethics of public authority. When meeting citizens’ expectations, the focus of accountability debate has been transferred to the area of extended accountability that is illustrated through the concept of public accountability (see for instance, Käyhkö, 2003). Interest in the more extensive area of accountability has arisen not only in public management but also in the reasons for actions and real performance.

Formal organisation of accountability, such as the hierarchical organisational structure and legal responsibility, does not, however, constitute a sufficiently solid basis for the realisation of public accountability. The social basis for public governance, legitimacy is still the point of departure for defining common responsibility and also ‘new public managers’ are essentially public’s servants. However, the new situation has given rise to an ethical dilemma, notably in relation to the fact that the specific nature of public administration is not always understood in relation to the ultimate goals of public and private actions. For instance Bourgon (2010, 200) states, that public results are collective results achieved by all agents, whether from the public and private spheres or civil society.

In addition the switch from traditional public administration to performance based public management has had profound consequences for the core structures in organizational ethics (for instance, Frederickson and Ghere, 2005). The paradigm shift in public management had led among other things via results agreements to devolved managerialism and an empowerment of the citizen as a customer.

Seen from these perspectives public accountability can be contemplated in a conceptual sense in the order illustrated below:

Figure 1 Three subordinate questions of public accountability
1.1 Public management and performance

The main hypothesis of the management philosophy known as New Public Management (NPM) has been that the application of market mechanisms and various contractual models in public administration yields better cost-efficiency and productivity of public services (see for instance, Pollit and Bouckaert, 2004, Pollit 2006, OECD, 1990, 1994, 2002, 2003). The recent debates concerning the modernization of public management have revealed that behind NPM there is the concern about the fact that the ‘business’-type and customer-oriented managerialism adopted to the public sector is very much one-sided. As such, it fails to appreciate the specific nature of the public sector. As Rochet (2010, 282) has stated, NPM approach was to separate the domain of ‘doing things right’ (management) from that of ‘doing the right thing’ (politics).

Nevertheless controlling the growth of public expenditure and reallocation of resources is universally considered a key starting point in the further development of administration. The fundamental issue throughout the world is to what purposes public moneys should be allocated and what in general is the role of public power in the service of the population. The diverse nature of leadership has come to constitute a major challenge in the course of this development, where no model for an ultimate solution is so far in sight.

In OECD and World Bank reports, and also in many scientific studies the development of public management has been approached on the one hand as a reform policy and on the other as a modernization of public administration (see for instance, Moynihan, 2010). At the beginning of the 1990s there was a shift in the Finnish state administration to a system of management by results in which the main issue was the results based operating costs budgeting in the State Budget. The basic idea was to change from allocation budgeting based on inputs towards a budgeting method in which the definition of the allocation frame was based on set results objectives. It was also pointed out that Parliament with its budgetary power would set the various ministries and the agencies they govern results targets in the State Budget. The high level strategic objectives of the state administration would thus be set at a higher political level, namely in Parliament. However, this did no actually happen in practice; the ministries set the results targets of the areas over which they preside and these are presented in the State budget as performance information and Parliament only decides on the financial allocations needed to achieve these objectives.

But how successfully has the ‘culture of performance’ been rooted for instance in Finland and have the ministries been able to set precise and significant objectives for different agencies. The Finnish Public Management Reform was compared to similar reforms in Denmark, Holland, New Zealand and the UK during the period 1987-1994 (Pollit et al. 1997). In the mid 1990s it was observed that the trajectories of two ‘Westminister system’ countries and two Nordic countries stood out clearly, while Holland evinced its own particular trajectory. In New Zealand and the UK privatization and the use of market-like mechanisms ranked high whereas in Finland, Denmark and Holland corporatisation was preferred in reform projects.

According to the comparative research mentioned above the five outputs oriented countries can be categorized as follows regarding their managerial trajectories:

Table 1 Output-orientation of five countries in years 1987-1995
During this comparative study in the mid 1990s ‘performance culture’ was understood as ‘performance oriented’ and a more ‘indicator oriented’ culture was called for (Pollit et al. 1997, 27). The efficiency of the organizational level was deemed Finland’s strength but the connection between individual and personal accountability had remained unclear. According to the study the main issue as regards the central administration of the State of Finland was how senior public servants can consider themselves accountable for performance. The observation of Schick (1996, 3; see also, Pollit et al. 1997, 69) on the situation in New Zealand was considered likely in Finland, too:

“It takes more to hold managers accountable than to negotiate contracts and report on performance. The all-important factor in public sector is the behaviour of those in charge of government programmes and resources.”

The likely causes for the limited nature of personal accountability were perceived to be the legalistic administration tradition in Finland, prejudice regarding individualism and the potential of collective and institutional accountability (Pollit et al. 1997, 66-67).

**Finland’s model of performance management**

In the Finnish state administration all ministries, state agencies and institutions have undergone results budgeting since the 1995 State budgets. The shift to the new governance culture took place in stages. The development in the content of management by results has come about under the guidance of the Ministry of Finance and as co-operation among the ministries responsible for the various administrative fields and the agencies under them.

For instance the performance guidance system of the Finnish police stresses the unity of the police administration in which the national and local-level administrations are characterized as performance-managed units. Police activities are directed in accordance with the strategic goals and spending limits set. Results-agreement (or performance agreement) for the next fiscal year between the Ministry of the Interior and the National Police Board (the central agency of the police from 2010) translates the targets agreed on the nationwide (5 special units) and local levels (24 local police units) into operative-level targets and creates an integral link between the negotiations conducted at these three levels from the ministry to operative level. The objectives set in the performance agreements are based on the long-term strategic guidelines laid down in the annual State budget and the operational and financial plan for the next five years at the governmental level. The targets agreed during the
performance target negotiations are translated into individual targets when discussing them on a more personal level.

The general assessment framework for the whole state administration is described according to *Performance Prism* model as shown in Figure 2.

![Performance Prism Diagram](image)

Figure 2 Performance Prism

What is crucial in this model is the hierarchy of objectives in which can be distinguished:

1. Policy effectiveness;
2. Operational performance, where the managements of the organizations can exert direct influence; and
3. Management and development of human resources.

The operational criteria of performance are efficiency, achievements and quality management. The idea of scrutiny through the performance prism has been specifically to create the preconditions for performance management by strengthening the strategic focus in public management and setting performance targets for operational efficiency which can be assessed.

Finland’s model of performance management has country-specific features but it also contains many universal influences. According to a country estimate issued by the OECD in spring 2010, in spite of a clear frame of reference, Finland’s performance management system appears to be partly unsuccessful in supporting the strategic perspective which joins the organization’s operational objectives with the achievement of wider societal effects. In performance management there has been excessive focus on detailed process measures instead of strategic actions to support the government programme. Although the preparation of the State Budget and the process of strategic planning have been harmonized as regards
timing, their contents have not been harmonized in such a way that the budgeting would support the inclusion in the performance agreements of multisectoral administrative co-operation and shared performance objectives. The ministries endeavour to create indicators with which to measure the realization of unclear objectives and productivity negotiations with agencies appear to concentrate more on process indicators than on measure which would promote the achievement of overall objectives. This would suggest that the focus is on those indicators which it is easiest to measure. (OECD, 2010)

According to the OECD significant help in multisectoral administrative co-operation would entail linking together performance management, strategic planning and frame budget. The real challenge is how extensive are the strategic effects to be moulded into strategic objectives for the respective ministries and on to the state agencies and municipalities. Such work should be systematic and it should cover all individual performance agreements from senior management to junior staff. As stated in the OECD report (2010, 19):

‘Finland shares a challenge with other OECD countries: how to use its performance-management system to support accountability for cross-cutting priorities. There is a need for better horizontal and vertical co-operation in Finland when planning and implementing joint objectives and indicators for agencies reporting to multiple ministries. The real benefit of improved horizontal working across government is the opportunity to develop and achieve societal objectives.’

The OECD call upon administration to exhibit **strategic agility** because budgetary frames significantly limit the opportunities for administration to reprioritize resources when it might be necessary when facing changes in the social and economic environment. Nor are the present budgetary arrangements conducive to intersectoral administrative action in the development of government policies and their implementation. The OECD makes a clear reference to the need to combine resource and performance management in the State Budget, including well targeted economic and income information in the budget part of each ministry and field of operations.

The OECD country assessment is interesting in the sense that it reverts to the very roots, to the fundamental questions. Towards the end of the 1980s, when the notion of introducing performance management systems was being mooted in the Finnish state administration, the basis idea was a shift from budgetary allocations based on inputs to a budgeting method whereby the determination of the allocation frame is based on set performance objectives. But even then the move encountered various views among senior civil servants and prejudice as to whether Parliament with its budgetary power would have a genuine opportunity to direct administration with set performance objectives and not merely end up determining the size of operating costs as the situation is at present.

The preceding remarks of the OECD might be interpreted by saying that there is a gap between high level strategic objectives and operational targets at the systemic level, on the one hand, and on the other hand there is uncertainty about organisational performance accountability at the recipient level of public services. We must ask how these two levels coincide in order to emphasize organisational achievements.

Also in Finland one basic question in performance management seems to be how effective are current budgetary processes in allocating scarce public resources for socially productive goals
and purposes. In performance budgeting the most recent international trend has been purely accrual budgeting. New Zealand is currently closer to this model, which entails marked adjustment in the shift from cash-based accounting to direct accruals based accounting. In most countries developing budgeting methods has continued to stress the development of performance information and budgeting procedures and also schedules. In Finland the developmental direction is like that in New Zealand ‘from outputs to effectiveness’. There is a universal struggle with the technical problems of forming goals and indicators, of linking outputs and effectiveness objectives and allocations and outputs/effectiveness performance. The fundamental question remains: How to manage development with outcomes and at the same time measure outputs?

**Performance management**

The main focus of interest as regards improving efficiency and effectiveness in the public sector has in many western countries been on improving productivity and performance targets. Measuring public sector productivity is universally one of the most contentious issues. The problem is not that the productivity and quality of the public sector cannot be measured but that insufficient attention has been paid in the construction of measures to the special nature of public administration and to linking different factors to each other. Since results, objectives and resources have proven so difficult to reconcile with each other, the main attention has been on quantitative productivity objectives (Schick 1990, 26).

In the early days of the performance movement there was much reliance on the concept of accountable management, which Guthrie and Parker (1990, 456) have described as follows:

> The ‘accountable management’ concept assumes that objectives can be determined and achieved, that inputs and outputs can be measured, and that relevant performance indicators can be constructed for all public sector activities”.

According to Boyne (2010, 209), performance management is intended to direct the attention towards organizational achievements rather than inputs and procedures. Boyne divides performance management into three distinct elements that are linked to each other both conceptually and practically: (1) selecting indicators, (2) setting targets and (3) taking action to influence scores on the indicators and the extent of target achievements.

The relationship between performance indicators and targets is a primary question of performance management. In reality ‘target-oriented’ performance management in public administration has proven difficult especially regarding selected indicators but also questions on target effects. Usually organisational goals that are not easily measurable are neglected or overlooked, there are either too few or too many indicators, and selected indicators may reflect more the external circumstances of an organisation than it’s own managerial effects. These criticisms have raised many theoretical questions about the impact of performance management on organizational results, as Boyne (2010, 210) notes.

In order to grasp the basic idea behind performance thinking and performance budgeting, it is important to remember that performance targets and performance indicators may generate outcomes and also outputs. The effectiveness of operations is described by performance indicators primarily referring to the achievement of objectives and effectiveness, whereas outcomes describing outputs are more oriented towards improving efficiency. Performance
targets usually aim at short-term achievements which can be precisely quantified, for example in terms of time and units. They also serve as an intermediate step in the achievement of results of the type of the objective. In this connection one can state that, for example, the state of response time of the police represents both immediate and longer-term effectiveness performance depending on the mode of inspection.

Fuller and Roffey (1993, 153) found it useful to make a distinction between public sector programme goals and programme objectives. They claim that goals can be taken into consideration as announcements of desired preconditions whereas objectives are announcements of attainable outcomes. In this sense goals are pursued through set, established objectives. The consequences are the real results obtained. Fuller and Roffey term a programme effective to the extent that achieves the attainable consequences or objectives for which it was set up. Effectiveness, on the other hand, is connected to the minimal use of inputs in order to achieve specific outcomes and performance. On the other hand efficiency is connected to the minimal use of inputs to maximize the outputs of a given task or process. According to Fuller and Roffey customer satisfaction and attitude measures, like measures of service quality are generally accepted as part of effectiveness.

Walker et al. (2010, 6) say that the systematic conceptualization and theorizing of the performance has grown in recent years. According to them (2010, 8):

> ‘Performance is seen as the result of various inputs, organisational processes or management practices, outputs and longer-term impacts or outcomes, and the organizational environment’.

This notion stresses that management, organisation and environment are in the same interactive process, and it is very challenging to point out is public sector performance depended more for instance on managerial practices or the consequence of a favorable context. Walker et al. pay attention to contingency theory in understanding this complexity.

Kuhlmann (2010, 344) says that new public management research has shown the current state of public sector performance analysis models: they are more numerous and complex. According to her, definitions of performance can be divided into two groups: (1) performance in the strict sense (inputs, outputs), and (2) performance in the broader sense (procedures, impacts, results). Kuhlmann notes that this is a new differentiation among other ‘relationship’ performance indicators such as efficiency as a ratio between inputs and outputs (for instance, Bouckaert and Halligan, 2008; Van Dooren and Van de Walle 2008).

Kuhlmann’s (2010, 331-333) comparative study of public sector reform experiences in Great Britain, France, Sweden and Germany revealed many interesting points regarding similarities and differences of performance measurement systems. By using several aspects of the performance measurement and based on the public management literature Kuhlmann differentiates five areas of performance targets and indicators as a function of their content:

1. **Process indicators** record the decision-making and implementation procedures (for example, coordination, management and transparency);
2. **Output indicators** measure the quantity and quality of ‘production’ and administrative decisions (for example, the number of decisions, the quality of services);
3. **Input indicators** monitor the resources used (for example, personnel, costs, the time required);
4. **Impact indicators** record the reception by the beneficiaries (for example, customer satisfaction, the acceptance of measures and offers, compliance with bans and commands);
5. **Outcome indicators** focus on the societal effects in a more global context, the degree to which objectives have been achieved and the long-term consequences of policy measures (for example, reduction in social inequalities, economic growth, environmental effects).

This differentiation provides a number of measures of organisational performance. It contains also the variables used in the 3Es model that focuses on economy, efficiency and effectiveness of public services (Boyne 2002, Bouckaert and Halligan 2008, Pollitt 2006). Economy is seen as the cost of specific service inputs (facilities, staff, and equipment) of a given quality. Efficiency is two-sided and ambiguous: (1) technical efficiency as a ratio between costs and units, and (2) allocative efficiency that means the responsiveness between cost-effectiveness and public preferences. Effectiveness means the actual achievement of the objectives set for public services.

According to Walker et al. (2010, 9) the IIO model (inputs, outputs, and outcomes) is a different set of performance indicators. Inputs include expenditure and are comparable with economy and the ratio of outputs to inputs is one way to define efficiency. Outcomes include effectiveness but also impact and fairness of service provision (for example, how services are distributed by gender, race, income, geographical areas, etc.). Outcomes and inputs work together: the cost per unit of outcome or ‘value for money’, for example, how much spending is required to achieve clean drinking water or to save a life on the highways, or how the police are on standby.

Walker et al. (2010, 9-10) emphasize two weaknesses of these both models, the 3Es and the IIO model. First, they include a strong emphasis upon economy or inputs (see, for instance, Jarrar and Schiuma, 2007, 5). Walker et al. suspect that neither high nor low expenditure nor expenditure in itself is a predictor of performance achievement because politically the nature of the public service production is a highly controversial topic as a straightforward question. That is to say, for instance, when producing public services all costs should be taken into account in the measurement complexity. High or low expenditure does not necessarily equate with good performance.

Secondly Walker et al. also point out that the responsiveness should be at the center of any measures of performance. They refer to a need of balance between external and internal stakeholders. Measures of responsiveness should consider both direct service users or their representatives and citizens who are not direct consumers and motivated public servants who must be brought into the equitation. Third, the current performance models are too service-delivery or management oriented and overlook a range of issues in fulfilling citizens’ needs, such as human rights, democratization and self-determination, as Walker et al. states.

As we see the switch from traditional public administration to performance based public management has meant a strong “indicator equipment” and giving it an economic tone. It has also meant different approaches regarding steering modes of public management and performance. Kuhlmann (2010) studied in his comparative analysis of performance
measurement in four European countries steering modes between central and local administration from the point of view of reform initiator: top-down or bottom-up, and compulsory (central administration) or voluntary (local administration). She found very interesting trajectories in this sense. According to her, Great Britain is without doubt the best known European country that has implemented new performance measurement models in public administration. Great Britain is also a country where ‘validity’ and ‘reliability’ of performance measurement is widely criticized. Kuhlmann claims that the present state is more a ‘window dressing’ than actual performance measurement. Performance thinking has been transformed into a ‘bureaucracy of indicators’ and inspection procedures are seen more as ‘artificial’ and local authorities have learned to produce favorable performance information. Kuhlmann refers to Davis et al. (2001, 20) who says:

‘Authorities that are good in producing strategies and plans, collecting performance data and establishing audit trails may be able to “paper over” problems with delivery’.

In Kuhlmann’s (2010, 341) comparison of steering modes Great Britain can be characterized as a ‘bottom-up, centrally controlled and obligatory public measurement practice’ in contrast to France, Sweden and Germany that can be seen as ‘a bottom-up, locally steered and voluntary performance culture’.

Kuhlmann points out many initiatives for the public management and performance based on the comparative study of four countries. In her opinion the overall classification of local authorities as ‘high performing’, ‘low performing’, ‘not improving adequately’ or ‘improving strongly’ as in Great Britain with the Best Value (BV) and the Comprehensive Performance Assessment (CPA) system is not appropriate. According to her, “the British practice of fixed rewards for high performers and undifferentiated penalties for poor performers should be avoided”. Contrary to ‘violent standardization’, for instance Swedish local authorities define their own quality indicators and the French municipalities adapt their management charts to the local context and the different administrative departments. Kuhlmann (2010, 432-433) reminds that local authorities have different administrative sectors and their performance is not uniform for all administrative sectors.

At the present moment the main difficulty is in combining outcomes with actual policies because outcomes are also contingent, that is dependent on conditions while performance measures are mostly a-contextual. It is difficult to prove that just a certain policy programme has achieved the desired or undesired consequences (de Vries 2010, 316).

Performance agreements

The performance agreement procedure is beyond doubt the main element in the new public administration management. When contemplating international development features illustrative examples are to be had from the police performance management describing the entire public administration. For example the main element in the reform of the Dutch police in the 2000s was the national results-based agreement (Sluis et al. 2008, 420-422). This stresses shared objectives and uniformity by pursuing an interactive chain of performance management aiming at a bottom-up approach. In the UK the police performance management method has emulated other comparable public administration reforms. The police organization is heavily managerialized and in the formation of police policy the organization
of senior police officers ACPO has a strong hold. The main attention is paid to the operational efficiency of the police and its close monitoring. The performance agreements are of the Performance Measures type. The main concern has been with the weakening of the feeling of security among the general public and the gap between falling crime figures, with an effort being made to reduce this through various programmes, among them the National Reassurance Policing Programme. (Sluis et al. 2008, 415-416). In Germany the bas known of the NPM applications is the new management model of the police in North Rhein Westphalia, where daily police operations are linked to performance indicators. Monitoring these has necessitated the re-planning of the administration and information systems. In Belgium NPM applications have been seen as a response to the police’s legitimacy problems (several serious events including the Dutroux scandal in the 1990s). In the US the Compstat system of the New York Police has been deemed a model example of NPM application (see, for instance, Bratton & Malinowski, 2008). The forms of performance measurement created by Compstat also include community policing. In France, too, it has been necessary to seek new forms of good police work in response to community problems. (Sluis et al. 2008, 415-416)

In Finland the further development of performance agreements is an ongoing process and effort is invested n making the status of performance agreements a prominent part of the entire performance management system. For example considering the performance agreement between the Ministry of the Interior and the Police Administration one of the main purposes is to form an overall picture of the operative performance of the police and of their strategic objectives (of policing policies). Contemplating the nature of performance agreements the model accountability for results might be a more appropriate (negotiations, bottom-up) model than the performance measures (compulsory, top-down) model. The strategic nature of the performance agreement as a unifying factor would be emphasized and this in turn would emphasize particularly the effectiveness of police operations and the effectiveness measures (for instance, transparency, clear responsibilities) but it would also emphasize the main results.

The performance guidance system of the Finnish state administration can be described as follows:

The aim of performance target negotiations is to assess how the targets set in the previous performance target agreement have been met and to agree the targets and resources for the next term. The actual negotiations are conducted and agreements reviewed in alternate years. The targets agreed during the performance target negotiations are translated into individual
targets when discussing them on a more personal level. The annual performance target agreement between the superior and subordinate is a main criterion for assessing performance at the individual level. It is based on personal negotiations and discussions concerning performance targets for the next budget year. The discussion procedure (assessment form), which is the same throughout the police administration, gives the subordinate person concerned a clear opportunity to comment on the work he or she has done, to accept new tasks, and to discuss how he or she can best be helped to complete them successfully. This assessment method is also applied to the civil staff of the police.

1.2 Legitimacy and ethics in public organisations

Legitimacy in the public administration is composed of many legal aspects and social principles of authorisation. Such formal organisation of accountability as a hierarchical organisational structure and legal responsibility, do not, however, constitute a sufficiently solid basis for the realisation of public accountability. In the conceptualization of public accountability there is a need for interaction between the goals of the organization and external effectiveness. From a broader viewpoint, in addressing the institutional level, the accountability of public administration is something that also includes the means with which the public authorities and their employees manage different expectations originating inside and outside the organisations.

Albrow (1970) emphasized the system of rules as the basis of an organization’s legitimacy. The main principle is the loyalty of public operations to the leader and especially the civil servant’s loyalty to rules and to impersonal behaviour. On the other hand taking note of the will of the people was also included in the system of rules and the external orientation of public operations and the civil servant’s responsibility does not rest solely on moral responsibility.

Deephouse and Carter (2005) consider “legitimacy as the social acceptance resulting from the adherence to regulative, normative or cognitive norms and expectations”.

According to Lucas (1995, 271-272) Aristotle was the first philosopher who considered the question "What is responsibility and accountability itself?" Aristotle puzzled over the problem how to connect the external orientation of accountability with the internal responsibility. He had an idea that there are:

1. Responsibility activated by an individual; and
2. Accountability caused by an external reason.

This idea contributes the analysis of goals and means in modern public administration. Aristotle warned about the notion of absolute goals and too effective means in public life. According to Lucas, if we only value logical facts and immediate perceptions as a basis for our action, we are far from the origins of responsibility and accountability thought by Aristotle. When we these days take attainable objectives and goals for granted, we ought to realise that the final result of the process can be status quo.

In Lucas (1995, 206) view, the combination of effective means and definite goals is the poor basis for accountability and responsibility. Aristotle preferred the connection between the
individual responsibility and the institutional accountability to the contrast of these two. In this sense virtues, such as justice, practical wisdom, truthfulness and liberality, are significant elements in order to balance external and internal features of the organisations. This balancing also refers to the passive and active sides of responsibility. For instance, Bovens (1998, 28-32) has examined responsibility as virtue on the active side of responsibility, and on the passive side of responsibility he has dealt with responsibility in the sense of accountability.

An ethical solution could be found in striving for good activities as a ‘search for a golden medium’, as we learn from Aristotle’s ethics of virtue. We can clearly sense the need for an ethical paradigm that could break down the current, rather reserved attitude towards the real possibilities of citizens to exert an influence in reforming public administration and social policy.

Social and moral responsibility on the one side and accountability augmented with value responsibility on the other are both based on thorough legitimacy. In a more in-depth examination of legitimacy, we must pay attention not only to structures but also to the human dimension of the organisation. Selznick (1992, 321-326, 387; see also, Dorbeck-Jung 1998, 46-49) recommends increasing awareness of the organisation’s values and their extension to the concept of accountability. Selznick has developed an idea of reflexive accountability, in which:

1. In moral terms, an organisation or institution controls its own behaviour;
2. In social terms, the same organisation or institution is interested in its social function and consequent accountability.

According to Selznick, legitimacy should be based on the perspectives of both social and moral accountability. The social function is interested in the progress of the organisation’s external orientation, or external morality and the control function, on the other hand, in the behaviour of the organisation, or its internal morality. Selznick is aware of the risk that a perspective focusing solely on internal factors may lead to excessive formalism, which is why integration between internal control and the social function of the organisation should be sought. Social and moral accountability on the one hand, and accountability extended by values on the other, are both based on fundamental legitimacy.

Selznick’s thinking is based on the idea of responsive institutions, in which a perspective that is responsive and open to impressions looks critically at the relationship between the social function and internal control from the point of view of the intended objectives. Selznick seeks a balance between the external and the internal through a strategy that requires the integration of external restrictions with internal ethical standards. Legitimacy based on this point of view comprises not only legal perspectives but also principles of social acceptability.

How does this kind of search for legitimacy involve the strengthening of public accountability? A good example for this can be found in a dialogue on accountability that originated in the United States as early as in the 1940’s concerning the link between politics and administration. As a result of this dialogue between Carl Friedrich and Herman Finer, the question emerged regarding the guiding influence of policy programmes and strategies on public administration, which is still topical today. For instance, as Friedrich noted, the responsible administrator must interpret and anticipate those public needs that have emerged.

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1 See e.g. http://www.press.umich.edu/pdf/0472113178-ch1.pdf
at the final stages in the implementation process of policies. According to McSwite (1997, 33), Friedrich’s opinion thus is that public politics and public administration cannot be separated, but that together they form a continuous process, the only distinction between the two being that: *There is probably more politics in the formation of policy, more administration in the execution of it*.

Friedrich has confidence in the human nature of administrators, and he believes that the most responsible character can be reached by avoiding the fear of sanctions and the load of excessive control. However, Finer was not in favour of a trusted administrator, and he considered responsibility as virtue to be a limited form of accountability. That is why he has stated: *Virtue itself hath need of limits* (Finer 1940, 252).

From the point of view of legitimacy interest in public accountability focuses on the wholeness of the organization’s internal and external worlds. On the one hand interest in creating a bureaucratic form of organization in the frame of action and especially the attitudes of individuals to one another within the organization and on the other hand the attitudes of organizations to their environment not only through the actions of their members but also as an organization. This notion refers very strongly to the question of organisational performance and outcomes. In this sense the legitimacy must be seen from the internal as well external perspective of an organisation.

### 1.3 Citizen empowerment and quality-oriented public services

The traditional citizenship perspective is still the guiding principle for instance when protecting civil rights and public safety. But concurrently, the citizen is conceptualised as a customer and customer satisfaction is a superior value, surpassing traditional values such as fairness, social justice, equity, transparency and legality. For instance a consumerist model for processing complaints and enhancing the redress system has come increasingly to the fore, as Brewer notes (2007, 459; see also Vincent-Jones 2005). At the same time many public services have launched ‘balanced’ evaluation models which contain a customer view as one of four balancing elements (customers, economy, effectiveness, efficiency). One interesting point is how to find a balance between the social effectiveness of public services defined by citizens’ needs and internal efficiency of the service delivery system conceptualised as an abstract level.

Bourgon (2010, 199-200) speaks about public results that consist of public policy and civic results. Public policy results pay attention to ‘the role of public organisations that is to achieve results of high public value in ways that advance civic or democratic principles’. As Bourgon notes, individual programme and agency results are important because they link inputs to outputs and user satisfaction, but a government programme’s true measure is the contribution it makes to system-wide and societal results. For instance a particular school may have low performance indicators on standardized test scores, but make an important contribution to the overall performance of the education system and quality of life in its local community. Bourgon takes other interesting example: high user satisfaction with a particular medical service is not necessarily a sign of success if these results are achieved using scarce resources that could be allocated to meeting more important health priorities.
These macro-level approaches to results have been noticed to be more promising that the emphasis that has been placed on micro-performance measurement since the early 1990. Bourgon emphasises (2010, 200) that public policy results and civic results are possible to convert into collective results at the macro level of society. Governments in different parts of the world are paying greater attention to system-wide results but a few have focused on societal results, as Bourgon says (see also, Bouckaert and Halligan, 2008).

Civic results are a more complicated concept than comparable system-wide and societal results. According to Bourgon (2010, 201) civic results include an active citizenry, empowered community and a civic spirit. An enhanced role for citizens and their communities makes a commitment to improving civic results. Public accountability is the focus of attention as Bourgon states: ‘Expanding the concept of accountability from that of process accountability for the exercise of powers by office holder to public accountability for progress towards system-wide and societal results.’

Quality-oriented public services

Since organisations do emphasise their public accountability, a new conceptualisation of the citizens as customers is required. Public agencies have obligations to more than their immediate clients, because ‘government exists to satisfy the needs of the citizens’. The general public is the principal of the government and in this sense the citizens have to be regarded also as the shareholders. But, because public organisations such as social and health care agencies, police forces among others must serve a wide variety of customers who have divergent and even contradictory demands and because the general public remains a ‘hidden customer’, also the concept of customer becomes divided. There can be a contradiction between direct customers who are immediate recipients of public services and ultimate customers of those services as the role of the general public. There is a need to move away from “either-or” thinking towards a “both-and” mindset that also emphasises the citizens’ role - “putting citizens first” (e.g. Caiden and Caiden 2002).

These general taxpayers will often prefer to minimize costs and at the same time recipients of public services may expect such a level of quality that is found only at very high price, because they do not pay full costs, as Swiss (1992, 359) has pointed out.

In addition to the customer definition there is also one other fundamental question in adapting TQM to government. According to Swiss, ‘orthodox TQM depends on an extremely strong organisational culture with an almost single-minded commitment to quality’. The strength of this type culture is that it recognises the importance of motivation and the role of values in facilitating commitment to organisation. However total organisational commitment requires all members of an organisation to constantly change in order to improve quality. This kind of organisational culture must be maintained by active and continuous intervention from the top, as Swiss (1992, 358) notes. There is an inherent contradiction that any organisation culture could be created and changed only by top management with predictable consequences.

Vinni (2007, 120) has noted significant issues to be addressed in the relationship between TQM and traditional public administration. In particular there are numerous critical questions when TQM tries to implement the concept of the customer as the focus of all actions in public administration. According to Vinni, the weakest aspect of implementing TQM in public institutions seems to be “the ambiguity between pursuing the goals of providing client-oriented services and being accountable to the whole public, with other problems like setting
the targets, measuring the performance and changing the mindset of people”. Vinni refers to Bendell et al. (1994, 10) who claim that “since citizens-customers used to be neglected under bureaucracy, public administration is a place to implement TQM”.

The relationship between bureaucracy and democracy is still a significant question in modernized public administration. Vigoda-Gadot and Mizrahi (2007, 79, 89-91, 102-103) have studied the relationships between the managerial quality and performance of the public sector and various types of participatory democratic behaviour and trust in administrative agencies. Their study “Public Sector Management and the Democratic Ethos: A 5-Year Study of Key Relationships in Israeli” is based on citizens’ perceptions of politics and ethics in public administration. The findings of this study reveal that citizens’ perceptions of involvement and participation in administrative decision making are positively related to perceived managerial quality but are not related to perceived public sector performance. In addition, perceived managerial quality is positively related to trust in administrative agencies as well to political participation and community involvement. Public sector performance is seen as a mediator in this relationship.

The principle of direct democratic accountability introduced for instance by Dunsire (1994, 94) represents a new contribution to the debate on public accountability. According to him, we might ask what more democratic system is needed than public servants - waiting-list administrators in the health service, classroom teachers in state education, or policemen on their beats - should have to account directly to the citizens they deal with for the quality of public services they provide.

1.4 Concluding propositions

Performance management makes an important contribution to the alignment of high level strategic objectives with organisational outcomes. Legitimacy increases awareness of the organisation’s values and their extension to the concept of accountability. In consequence of this citizens can align themselves with high level strategic objectives and organisational outcomes.

Performance-oriented public management and the more extensive outward concept of public accountability can be reconciled. Public accountability approach emphasises a balance between the social effectiveness of public services defined by citizens’ needs and internal efficiency of the service delivery system conceptualised at the societal level. If quality is defined by external expectations and citizen empowerment is system-focused, then citizens as individuals are capable of making choices and they empower the sense of quality ownership. Civic values, such as fairness, social justice, equity, transparency and legality, are significant elements in order to balance external and internal features of the organisations.

The Finnish Policy Barometer survey is conducted every two years by the Police Department of the Finnish Ministry of the Interior through personal interviews of Finnish citizens (n=1000). The first national Police Barometer was conducted in 1999 and the previous survey in 2010. Data collection is carried out by the private research company. The target group of the survey is the 15 to 79-year-old population with the exception of the Province of Ahvenanmaa. The sample is formed by quota sampling, the quotas being the target group’s age, sex, regional and municipal distribution. The sample is intended to correspond to the target group. The interviews are conducted in about 80 localities in Finland as face-to-face interviews, using the computer aided personal interview system (CAPI). The mean margin of error of the overall results on a 95% confidence level is ±2.5 percentage units. The Police Barometer includes four main parts: (1) the police and internal security, (2) assessment of the importance of policing, (3) fear of crime and risk of crime and (4) availability and quality of police services. There are a total of 30 questions in questionnaire and different background variables.

2.3 Main results of 2010

The public are the best experts in judging how police work is perceived and experienced. The Finnish Police Barometer 2010, the sixth of its kind, has in this regard proven to be a successful means for the external evaluation of police work. The barometer serves the Ministry of the Interior and the police high command in its strategic planning and decision-making, and also the societal guidance of the police.

The role of the police in preventing crime and improving general security is still very important. Actions with regard to young people are deemed the most important in improving general order and security. Another important means of preventing crime is increasing the awareness of the damage to society caused by economic crime. The police have succeeded in their mission and have efficiently influenced the stability of internal security in Finland. The challenges in crime prevention have been met, and the public do not consider international crime an especially serious threat in our country.

According to the results of the Police Barometer it seems that the police have come closer to the public. The police are to be seen more than before on the street scene. The general public is more in contact with the police, either directly as clients, as subjects or as eye witnesses and informants. The image of the police succeeding in their tasks is good and has even improved on earlier results.

The police are expected to be impartial towards interested parties and to react to matters with due respect for the individual. Even according to the latest police barometers, the public regard the police’s actions in concrete client contacts to be of a high standard. The police’s treatment of the client, however, has reportedly deteriorated across the board. This can probably be explained by more numerous personal experiences and high expectations. The police’s behaviour in individual client contacts is a sensitive indicator of the quality of police work.

In monitoring traffic safety the importance of controlling heavy traffic has grown. Speed control in densely populated areas is also considered more important than before. The public
also pay much more attention to the information security of the Internet and the possible crimes committed through it. People do not dare to send personal information as readily as before. The information security of the Internet worries people increasingly.

The police have an extensive theatre of operations, which is something the public are well aware of. Even though the majority thinks that the police bear the main responsibility for ensuring general order and security, multidisciplinary actions are seen as the most effective means of security work and crime prevention. It was hoped that the police would invest more resources than before in drug-related tasks. Work against drugs is emphasized as an important task of the police. People wish the police would do more especially against the abuse of drugs among children and young people. The field of police work is generally thought to be very wide.

It is especially positive that a clear improvement was reported in experiences of the effects of dealing with the police among people reporting crime or reporting some other disturbance or incident during the last two years. Almost two thirds of respondents reported an understanding of the following procedures concerning reporting a crime. About half of the respondents thought that the reported disturbance or incident was dealt with fairly promptly and the report led to an improvement the general order of the neighbourhood. It is, however, a weakness that a third of those reporting a disturbance thought that the police did not attend the scene of the event. Systematic development work is therefore to be continued.

The Police Barometer survey of 2007 was the first to include questions on the ethical standards of the police. Approximately one respondent in four considered it fairly, or very likely that corruption or unethical behaviour occurs within the police. About one in six suspected that the police might act in an unethical manner towards outsiders, by misusing information, or mistreating detainees. A general view of the ethical environment in the Finnish police is the same according to the survey of 2010.

The police must be the police of the entire population. The approach is that the police react to people from different cultures and races in the same way as they react to mainstream Finns. The results of the Police Barometer support this approach even more strongly than before.

The Finnish people have increasing confidence in the police as an institution, even though complaints from the public about police actions have increased. According to the latest Finnish Police Barometer 96 per cent of respondents felt that the Finnish police are either very trustworthy, or fairly trustworthy.

### 3.2 Factor analysis of four measures in 2010 citizen survey

Here we present a factor analysis of four measures (1. importance of actions, 2. importance of tasks, 3. concern with matters and phenomena and 4. success in work). A factor analysis was conducted for each item using Principal Component Factoring. The factor structure for each item was the same: the first non-rotated factor served to explain a considerable part of the joint variation of the variables, for which reason the rotation method was Quartimax.

For each of the four items a rotated factor matrix is presented defined in such a way as to obtain as clear an interpretation as possible for the factors. Coefficients under 0.2 were excluded as insignificant and the variables were placed in order according to the coefficients. The interpretation of the factors is based on what the variables with the highest loadings have
in common. Factors can also be measured, i.e. values for the factors are obtained for respondents, i.e. so-called factorial scores. Thus the information supplied by respondents can be condensed into a smaller number of dimensions.

**Factor matrix 1: Importance of the measures**

The form of the question on the questionnaire was: *How important do you consider the following things as regards the public order and security maintained by the police?*

Scale: 1=not at all important, 2=not quite important, 3=quite important, 4=very important

<table>
<thead>
<tr>
<th>Rotated factor matrix</th>
<th>Factors</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Importance of societal measures</td>
</tr>
<tr>
<td>Improving employment in general</td>
<td>.710</td>
</tr>
<tr>
<td>Paying attention to behavioural example set by parents</td>
<td>.707</td>
</tr>
<tr>
<td>Increasing young people’s leisure time options</td>
<td>.696</td>
</tr>
<tr>
<td>Increasing the significance of home and parents through societal measures</td>
<td>.685</td>
</tr>
<tr>
<td>Referring alcoholics and drug abusers to treatment and employment</td>
<td>.574</td>
</tr>
<tr>
<td>Exerting influence on young people’s attitudes to drug use</td>
<td>.518</td>
</tr>
<tr>
<td>Awareness raising work in schools</td>
<td>.464</td>
</tr>
<tr>
<td>Raising awareness of the damage to society caused by economic crime</td>
<td>.372</td>
</tr>
<tr>
<td>Prohibition of drunkenness in public places</td>
<td>.203</td>
</tr>
<tr>
<td>Total prohibition of prostitution and increased surveillance</td>
<td>.244</td>
</tr>
<tr>
<td>More vigilant police intervention in minor crimes and misdemeanours, so-called zero tolerance</td>
<td>.337</td>
</tr>
<tr>
<td>Intervening in urinating in public places and on staircases</td>
<td>.238</td>
</tr>
<tr>
<td>Written procedure</td>
<td>.306</td>
</tr>
<tr>
<td>Reconciliation of crimes</td>
<td>.306</td>
</tr>
<tr>
<td>Restraining orders</td>
<td>.306</td>
</tr>
</tbody>
</table>

The explanatory share of three factors of total variation is 49.1%. The following variables loaded most strongly on the first factor:

- Improving employment in general
- Paying attention to behavioural example set by parents
- Increasing young people’s leisure time options
- Increasing the significance of home and parents by social policy measures

The common denominator in these is the social dimension, and the factor is named **Importance of societal measures**.

The following variables loaded most strongly on the second factor:

- Prohibition of drunkenness in public places
- Total prohibition of prostitution and increased surveillance
- More vigilant police intervention in minor crimes and misdemeanours, so-called zero tolerance
- Intervening in urinating in public places and on staircases

This factor is called **Importance of prohibition surveillance**.
The following variables loaded most strongly on the third factor:
- Written procedure
- Reconciliation of crimes.

This factor is called **Importance of reconciliation**.

Note that among the individual variables that the variable *Raising awareness of the damage to society* caused by economic crime does not load strongly on any factor and thus forms the independent dimension of the factors.

### Cronbach’s reliability -coefficient

<table>
<thead>
<tr>
<th>Dimension</th>
<th>The number of variables</th>
<th>Reliability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Importance of societal measures</td>
<td>7</td>
<td>0.782</td>
</tr>
<tr>
<td>Importance of prohibition surveillance</td>
<td>4</td>
<td>0.727</td>
</tr>
<tr>
<td>Importance of reconciliation</td>
<td>3</td>
<td>0.614</td>
</tr>
</tbody>
</table>

### Factor matrix 2: Significance of tasks

The question on the questionnaire appeared in the form: *How important do you consider the following tasks in the work of the police?*

Scale: 1=not at all important, 2=not quite important, 3=quite important, 4=very important

<table>
<thead>
<tr>
<th>Rotated factor matrix</th>
<th>Importance of surveillance</th>
<th>Importance of solving economic crimes</th>
<th>Importance of investigating violent crimes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taking drunks into custody</td>
<td>.712</td>
<td>.289</td>
<td></td>
</tr>
<tr>
<td>Traffic surveillance</td>
<td>.709</td>
<td>.330</td>
<td></td>
</tr>
<tr>
<td>Police permitting services</td>
<td>.622</td>
<td>.527</td>
<td></td>
</tr>
<tr>
<td>Police patrols and other visible actions</td>
<td>.605</td>
<td>.429</td>
<td></td>
</tr>
<tr>
<td>Exposing and investigating crimes indicative of racism</td>
<td>.599</td>
<td>.527</td>
<td>.229</td>
</tr>
<tr>
<td>Co-operation in the prevention of crime by officials and others</td>
<td>.558</td>
<td>.308</td>
<td>.676</td>
</tr>
<tr>
<td>Intervening in domestic violence</td>
<td>.517</td>
<td>.308</td>
<td>.424</td>
</tr>
<tr>
<td>Solving monetary crimes (fraud, code stealing etc.)</td>
<td>.289</td>
<td>.512</td>
<td></td>
</tr>
<tr>
<td>Prevention of economic crime</td>
<td>.330</td>
<td>.654</td>
<td></td>
</tr>
<tr>
<td>Solving vehicle thefts</td>
<td>.527</td>
<td>.548</td>
<td></td>
</tr>
<tr>
<td>Solving burglaries</td>
<td>.429</td>
<td>.512</td>
<td></td>
</tr>
<tr>
<td>Responding to urgent call-outs</td>
<td></td>
<td>.696</td>
<td></td>
</tr>
<tr>
<td>Solving and preventing violent crimes</td>
<td>.308</td>
<td>.262</td>
<td></td>
</tr>
<tr>
<td>Solving and exposing drug-related crimes</td>
<td>.391</td>
<td>.424</td>
<td></td>
</tr>
</tbody>
</table>

The explanatory share of the third factor of the total variable variation is 49.3%. The following variables load most strongly on the first actor:
- Taking drunks into custody
- Traffic surveillance
- Police permitting services
- Police patrols and other visible actions
The factor is called **Importance of surveillance**.

The following variables load most strongly on the second factor:
- Solving economic crimes (fraud, pin code theft, etc.)
- Prevention of economic crime

The factor is called **Importance of solving economic crimes**.

The following variables loaded most strongly on the third factor:
- Responding to urgent call-outs
- Solving and preventing violent crime

The factor is called **Importance of investigating violent crimes**.

Cronbach’s reliability -coefficient

<table>
<thead>
<tr>
<th>Dimension</th>
<th>The number of variables</th>
<th>Reliability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Importance of surveillance</td>
<td>7</td>
<td>0.752</td>
</tr>
<tr>
<td>Importance of solving economic crimes</td>
<td>4</td>
<td>0.737</td>
</tr>
<tr>
<td>Importance of investigating violent crimes</td>
<td>3</td>
<td>0.585</td>
</tr>
</tbody>
</table>

**Factor matrix 3: Concern**

The question on the questionnaire was in the form: *To what extent do the following matters cause you concern?*
Scale: 1=not at all important, 2=not quite important, 3=quite important, 4=very important

Rotated factor matrix

<table>
<thead>
<tr>
<th>Factors</th>
<th>Crime in general</th>
<th>Matters concerning young people</th>
</tr>
</thead>
<tbody>
<tr>
<td>Muggings</td>
<td>.790</td>
<td></td>
</tr>
<tr>
<td>Crimes involving firearms</td>
<td>.783</td>
<td></td>
</tr>
<tr>
<td>Burglaries</td>
<td>.780</td>
<td></td>
</tr>
<tr>
<td>Sexual harassment and violence</td>
<td>.748</td>
<td></td>
</tr>
<tr>
<td>Taking and peddling drugs</td>
<td>.726</td>
<td></td>
</tr>
<tr>
<td>Vehicle theft</td>
<td>.680</td>
<td></td>
</tr>
<tr>
<td>Drunken driving</td>
<td>.680</td>
<td></td>
</tr>
<tr>
<td>Damage to property and vandalism</td>
<td>.679</td>
<td>.357</td>
</tr>
<tr>
<td>Mass youth presence in city centres and public places</td>
<td>.322</td>
<td>.807</td>
</tr>
<tr>
<td>Under-age drinking</td>
<td>.512</td>
<td>.608</td>
</tr>
</tbody>
</table>

The explanatory share of the total variation of the variables is 59.7%. The following variables loaded most strongly on the first factor:
- Muggings
- Crimes involving firearms
- Burglaries
- Taking and peddling drugs

The factor is named **Crime in general**.
The following variables loaded most strongly on the second factor:
- Mass youth presence in city centres and public places:
- Under-age drinking

The factor is called **Concern about the behaviour of young people**.

Note with regard to individual variables that the variable damage to property and vandalism loaded on both factors.

Cronbach’s reliability -coefficient

<table>
<thead>
<tr>
<th>Dimension</th>
<th>The number of variables</th>
<th>Reliability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Crime in general</td>
<td>8</td>
<td>0.878</td>
</tr>
<tr>
<td>Concern about the behaviour of young people</td>
<td>2</td>
<td>0.641</td>
</tr>
</tbody>
</table>

**Factor matrix 4: Success**

The question in the questionnaire was in the form: *How well do the police in your opinion succeed in their tasks?*

Scale: 1=not at all important, 2=not quite important, 3=quite important, 4=very important

Rotated factor matrix

<table>
<thead>
<tr>
<th>Factors</th>
<th>Success in solving crimes</th>
<th>Success in surveillance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Solving monetary crimes (fraud, ID, etc.)</td>
<td>.744</td>
<td></td>
</tr>
<tr>
<td>Solving drug-related crimes</td>
<td>.713</td>
<td></td>
</tr>
<tr>
<td>Solving burglaries</td>
<td>.713</td>
<td></td>
</tr>
<tr>
<td>Preventing economic crimes</td>
<td>.712</td>
<td></td>
</tr>
<tr>
<td>Intervening in domestic violence</td>
<td>.678</td>
<td></td>
</tr>
<tr>
<td>Solving vehicle thefts</td>
<td>.675</td>
<td></td>
</tr>
<tr>
<td>Solving and preventing violent crimes</td>
<td>.659</td>
<td></td>
</tr>
<tr>
<td>Co-operation with officials and others in the prevention of criminality</td>
<td>.623</td>
<td>.215</td>
</tr>
<tr>
<td>Responding to urgent call-outs</td>
<td>.510</td>
<td>.298</td>
</tr>
<tr>
<td>Taking drunks into custody</td>
<td>.456</td>
<td>.363</td>
</tr>
<tr>
<td>Police permitting services</td>
<td>.404</td>
<td></td>
</tr>
<tr>
<td>Traffic surveillance</td>
<td>.377</td>
<td>.689</td>
</tr>
<tr>
<td>Police patrolling and other visible measures</td>
<td>.361</td>
<td>.679</td>
</tr>
</tbody>
</table>

Two factors explain 45.8% of the total variation. The following variables load most strongly on the first factor:
- Solving monetary crimes (fraud, ID)
- Solving and detecting drug-related crimes
- Solving burglaries
- Preventing economic crime
- Intervening in domestic violence
- Solving vehicle thefts
- Solving and preventing violent crimes

The factor is called **Success in solving crimes**.
The following variables load most strongly on the second factor:
- Traffic surveillance
- Police patrolling and other visible actions

The factor is called **Success in surveillance**.

**Cronbach’s reliability -coefficient**

<table>
<thead>
<tr>
<th>Dimension</th>
<th>The number of variables</th>
<th>Reliability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Success in solving crimes</td>
<td>7</td>
<td>0.825</td>
</tr>
<tr>
<td>Success in surveillance</td>
<td>2</td>
<td>0.551</td>
</tr>
</tbody>
</table>

### 3.3 Public management and performance implications

The factor analysis of the four sections of the Police Barometer Survey are an example of how high-level strategic objectives can be discovered and focused on using a voluntary ‘bottom-up’ process instead of the obligatory ‘top-down’ approach (cf. Kuhlmann 2010). This is a matter of condensing people’s concepts, expectations and interpretations into a strategic statement of intent, for the political decision-making level, of external performance information.

The case in point stresses the significance of strategic public management. The performance targets and indicators emerging can be grouped applying Kuhlmann’s (2010, 333) classification into five groups according to what is being measured.

In the following table each factor matrix analysed above is positioned according to what specific performance perspective it might represent as an indicator. What makes a difference?

**Table 2 Combining performance targets and strategic objectives**

<table>
<thead>
<tr>
<th>Initiatives taken by citizens for high level strategic objectives (examples)</th>
<th>Five areas of performance targets and indicators</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Process</td>
</tr>
<tr>
<td>Factor matrix 1 (social measures, monitoring prohibitions, negotiation)</td>
<td>x</td>
</tr>
<tr>
<td>Factor matrix 2 (surveillance, crimes involving money and materials, serious crimes)</td>
<td></td>
</tr>
<tr>
<td>Factor matrix 3 (crime in general, matters concerning young people)</td>
<td>x</td>
</tr>
<tr>
<td>Factor matrix 4 (success in solving crimes, success in surveillance)</td>
<td></td>
</tr>
</tbody>
</table>

x = focus on performance indicator
In the first factor matrix the interviewees group the most effective means of improving safety into three categories: societal measures, sensible monitoring of prohibitions and the effectiveness of various reconciliation methods. From these related subareas it is possible to build a strategy which increases safety while reducing insecurity to be taken in the overall productivity agreement from the top of administration to the operative practical level. In performance measurement the main attention is on both procedural processes and their social effects.

The second factorial matrix condenses the public’s ranking of the importance of police tasks, which provides strategic guidelines for the internal efficiency of police work and further for external effectiveness. The police need to monitor, prevent crime and damage and intervene effectively in serious crimes and disturbances of public order. In performance measurement the main attention is on ensuring the inputs for the care of core functions and for visible impacts of operations.

In the third factor matrix the focus is on being prepared for security threats and protection against these. Special strategic attention is paid to preventive work against the social exclusion of young people. All the results of Police Barometer surveys conducted so far factors pertaining to youth constitute a unique entity of their own. In performance management the main attention focuses on inputs to improve security and long-term outcomes. For example, equality policy is perceived in Finland to be a significance societal policy measure.

In the fourth factor analysis it emerges that in the opinion of the respondents the police have been most successful in solving crime and in surveillance measures and in permitting services. This stands out as a variable in its own right in the overall examination. In the performance measurement the main attention is on cost-effective outputs and the impacts resulting therefrom.

3. Combining public accountability and performance orientation

Public accountability is still an ambiguous topic and it is a challenging task to find any precise definition for it from the public management literature. However, the effects of the performance management on public sector organisations have inevitably changed also the nature of ‘public accountability’

According to Mulgan (2000), ‘analysis of public accountability in the public administration literature has shown that the emphasis has been on the accountability of public power, on how to make the governments, their agencies and official, more accountable to their ultimate owners, the citizens’. This traditional approach contains many relevant elements but something on it remains a puzzle: ‘public services’ and ‘performance management’.

Performance management has roots in arguments that public bureaucracies are inefficient and unresponsive to the demands of their principals and the needs of service recipients, as Boyne (2010, 223) states. He draws a conclusion from the empirical evidence: the meta-proposition that performance management is associated with better public services, despite that most studies consider only one of the three elements of performance management, most frequently
that of target setting. In Boyne’s definition of performance management two other elements are selecting indicators and taking into action.

In order to clarify effects on organisational performance - what an organisation is trying to achieve - Boyne has stated two propositions on targets:

1. A target boosts performance on the indicator that is targeted: and

2. A target cuts performance on indicators that are not targeted.

By using these two propositions as criteria public accountability and performance orientation can be seen as the combination as follows:

<table>
<thead>
<tr>
<th>Public Accountability to Citizens</th>
<th>Low</th>
<th>High</th>
</tr>
</thead>
<tbody>
<tr>
<td>Low</td>
<td>“Performance indicators are not targeted and not responsive”</td>
<td>“Performance indicators are not targeted but responsive”</td>
</tr>
<tr>
<td>High</td>
<td>“Performance indicators are targeted but not responsive”</td>
<td>“Performance indicators are targeted and responsive”</td>
</tr>
</tbody>
</table>

Figure 4 Combining public accountability and performance orientation

The above figure is a simplification and naturally a low or high performance of public organisations is not the only reasons for a low or high public accountability to citizens.

In the first case (low-low) where performance indicators are neither targeted nor responsive, the situation can be that there is no ‘sequence of inputs–outputs–outcomes’ (see, Walker et al. 2010, 9) in selecting indicators and setting targets. Performance measurement is more internal and vertical between the central government and subordinate departments; performance management is not based on organisational goals and so on. In reality this kind of situation is not actually possible but theoretically there could be some overall missing link between the organisational effects and the external environment. Keeping in mind, the link between strategic objectives, operational objectives and plans of action should be consistent overall and should “serve” the organisation’s strategy.

In the second case (high-low), performance indicators are targeted but not responsive. This means that at least some of targets are associated with better performance on the indicators but not sufficiently in relation to the responsiveness of public services. It can be that performance indicators relate mainly to resources, costs, and the number on quality of services (input and output indicators). There are only quantifiable, easy-to-measure indicators
but the whole range of performance indicators (in addition impact, outcome and procedure indicators) is not considered (see, Kuhlmann 2010, 337).

As Boyne (2010, 213) notes, ‘high performance requires that a range of objectives are achieved simultaneously, they must be in the set of targets and the suite of performance indicators altogether’. Organisations that deliver public service can ‘hit the target but miss the point’ because the net effect on a target will depend on the relative impact on targeted and non-targeted indicators and their relative weights that are attached to performance on these indicators. Try and Radnor (2007, 658) speak of high level, vague objectives (e.g. improved health) that may be desirable from the political perspective, but this vagueness creates an environment where executives have freedom in choosing from a variety of outcomes, they are at best reluctant to accept accountability for results. In this sense also the existence of quality, timely information is the difference between accountability for results and actively managing for results (see also, Drucker, 1995).

In the third case (low-high), performance indicators are not targeted but responsive. In this situation the effectiveness of policies and the responsiveness of public services can be just the consequence of a favourable context, not the impact of performance management on organisational results. There is uncertainty whether the performance indicator is indicative for the outcomes one wants to achieve, or whether it only measures what is achieved. For instance the response time of emergency services is a good example of the indicator that is very difficult to attach with a precise target time that boosts performance. As de Vries (2010, 317) notes, outcome measures are often directed at measuring input and output, and are unable to truly measure outcomes. And as Kuhlmann (2010, 335-336) points out, performance measures are sometimes more ‘window dressing’ than actual measurement.

In the fourth case, performance indicators are targeted and responsive. This is a very optimal situation but all public organisations should strive for this direction. But as Lucas (1995) has pointed out an Aristotelian wisdom: “taking attainable objectives and goals for granted, we ought to realise that the final result of the process can be status quo”.

4. Conclusions

Public accountability as macro-level approach to results is more promising than the emphasis that has been placed on micro-performance measurement of public services since the early 1990s. Public accountability makes a contribution to progress towards system-wide and societal results from that of process accountability. When meeting citizens’ expectations, the focus, as regards ‘public results’ have been transferred to the area of extended accountability. This extended accountability is now illustrated by means of the concept of public accountability.

Citizens are internal and external customers of an organisation and the society. The customer-orientation perspective holds promise as a management philosophy based on customer needs and expectations. This means underlying arguments and agreement that force a sense of ethics that is shared consistently across the organisation. This also means the internal and external orientation of an organisation, and at the same time there is a need for balance between individual and organisational values.
Public accountability issue must also be examined from the point of view of political authorities. The European concept of administration is traditionally based on the fact that citizens’ perceptions concerning accountability as a whole should also reflect the views of politicians regarding the administrative accountability. But is this view based on simplified role thinking, where citizens merely trust and public actors act upon this ‘mandate of trust’ ethnically as well as they can? Is this a kind of ‘political elitism’?

When studying public accountability it is also important to consider different fields of activities and different demands as a consequence of their special features. The connection between public accountability and public value must be emphasized. If the concept of public value is unclear or too ambiguous, it is not possible to connect public accountability to a wider context, and otherwise, either. Public value is a very temporal and positional concept, and what seems to be ‘public value’ in the USA is not necessarily so in the European context, and vice versa. The role and duties of public administration differ internationally and also manifest themselves in different ways.

This paper emphasizes that the concept of public accountability is a multifaceted approach to understand the combination of ‘accountability’ and ‘responsibility’. One significant feature in the development of new forms of bureaucracy, such as TQM and NPM, is the lack of consideration given to alignment with organisational strategies, culture and ethics. When organisational values are aligned with employees’ personal values, the total quality performance is likely to be significantly better, but as we know in many cases, the values of organisations and their members are not always in alignment and are also very often neglected. As Pollitt (1999, 51) asks: ‘How can hearts and minds be changed, since procedural reform alone can seldom create a culture of genuine public accountability?’

The need for scientific and conceptual discussion in the current technology-sophisticated and customer-oriented public administration and widely in the whole society is more than necessary. Practice without theory is blind, and theory without practice is empty.
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