ACCOUNTABILITY FOR REFUGEE RESETTLEMENT IN NEW ZEALAND

by

THUY THI THU TRAN

A thesis

submitted to the Victoria University of Wellington

in fulfilment of the requirements for the degree of

Doctor in Philosophy

Victoria University of Wellington

2021

ABSTRACT

Public governance in many countries has been moving toward a model called New Public Governance (NPG) to deal with the increasing complexity in the provision of public services. NPG adopts a new perspective that emphasises the importance of managing the interaction between and among organisations within and outside the government to achieve efficiency and effectiveness of public policy and service delivery. The interdependent relationships of these cross-working organisations are reflected in their accountability processes. Thus, a robust accountability system is central to managing public governance. However, accountability is complicated, and its definition is regularly debated. Accountability is even more intricate in network relationships where it is challenging to identify who has contributed in what way. However, research on accountability in networks is limited.

To contribute to the understanding of the problems of accountability in public governance, this study examines the nature of accountability and evaluates the discharge of accountability in the provision of public services in practice, using a case study of refugee resettlement in New Zealand. The following research question is addressed, *“What is the nature of the accountability relationships between different parties involved in, or affected by, the provision of social services to former refugees in New Zealand?”*. In answering this question, the study developed a research framework that was built on insights from prior literature and stakeholder theories and employed a case study approach that analysed 32 semi-structured interviews and a range of documents related to refugee resettlement in New Zealand.

The study finds that the current accountability system has not reflected the broader conception of multiple and interrelated accountability relationships identified in the literature on NPG. Upward accountability to powerful stakeholders is mostly prioritised, downward accountability to beneficiaries has not significantly improved, and horizontal accountability to cross-working partners is limited. The tensions between a bureaucratic need for control and a more devolved governance model that allows for the recognition of multiple contributions to both policy formation and implementation are still strong. Moving from the New Public Management (NPM) perspective involving control over public money, still codified in the Public Finance Act 1989, to something closer to NPG is evidently not easy.

The key academic contribution of this study is in adding an important piece to the nearly “empty land” of horizontal accountability research, providing an understanding of how accountability mechanisms are used in practice, and raising the voices of less powerful stakeholders about the discharge of accountability by social service providers. Regarding its practical contributions, the study provides a typical case study for research on accountability of non-government organisations (NGOs) in an NPG context, which can be valuable for policymakers wishing to develop policies that lead to an improvement in the appropriate expectations in NPG and accountability relationships between different parties in the delivery of social services. It also provides recommendations for the government, NGOs, and refugee communities for achieving greater accountability.

ACKNOWLEDGEMENTS

Finally, it comes to the stage that I can express my gratitude to the special people who strongly supported me to complete this thesis. Looking back on the long journey I have been going through, this moment is so meaningful and touching to me.

First and foremost, I would like to express my deepest thanks to my amazing supervisors, Professor Rachel Baskerville, Dr Rodney Dormer, and Associate Professor Carolyn Fowler for their devoted academic guidance and support throughout the process of my PhD study. Each of you has brought different strengths to this thesis. My knowledge and research skills has significantly developed from your insightful feedback, thank you.

I am highly appreciative of the people who were willing to participate in my research. Without their generosity in giving their time and sharing information, this thesis would not have progressed to its conclusion. My thanks next go to the Vietnamese Government and Victoria University of Wellington for all the financial support throughout my PhD journey in the forms of the VUW–VIED Scholarship (Project 911) and the Submission Scholarship. Without this support, the journey would not have been possible. I also would like to thank the Banking University of Ho Chi Minh City, where I work in Vietnam, for their documental support during the time I have been overseas.

My gratitude goes to my family, my close friends, and PhD friends in Wellington and Vietnam. Spending precious time with them makes my PhD life more balanced and colourful. Also, I would like to take this chance to especially thank my big brother. He is always there when I need him. His care and invaluable support throughout my study encouraged me to move forward and achieve my dreams. Thanks, brother. I hope you feel proud of me.

My biggest thanks go to my husband and my daughter for being with me always through the ups and downs with their unconditional love. Words are not enough to express my heartfelt gratitude to you for all the support you have given me on this journey. Thank you, hubby. Cà Rốt, you are my sunshine, my photographer, and my best buddy. We have been spending a wonderful and unforgettable time together on this long adventure. Without you, I would never have reached this stage. Thank you, darling. I love you so much.

Table of Contents

ABSTRACT.....	II
ACKNOWLEDGEMENTS	IV
LIST OF TABLES	XII
LIST OF FIGURES	XIV
LIST OF ABBREVIATIONS	XVI
CHAPTER 1: INTRODUCTION	1
1.1. <i>Vignette</i> – Why I chose to study accountability in the New Zealand context	1
1.2. Background of the research	1
1.2.1. Public governance and accountability in public governance.....	1
1.2.2. Refugee resettlement in New Zealand	3
1.3. Motivations.....	5
1.4. Research aims and research questions	7
1.5. Research framework.....	7
1.5.1. Relevant theories	7
1.5.2. Key accountability frameworks and models	9
1.5.3. Analytical framework	11
1.6. Research methodology	13
1.7. Structure of the thesis	13
CHAPTER 2: PUBLIC GOVERNANCE	15
2.1. Introduction	15
2.2. Historic shift in public governance from government-managed to subcontracting to non-government organisations	15
2.2.1. Traditional Public Administration	15
2.2.2. New Public Management	16
2.2.3. Moving towards New Public Governance	21
2.3. Contracting-out.....	24
2.4. Non-government organisations.....	26
2.5. Guidance on contracting relationship between government agencies and non-government organisations.....	29
2.6. Networks and network governance	33
2.6.1. Networks	33
2.6.2. Network governance	35
2.7. Summary.....	38

CHAPTER 3: ACCOUNTABILITY IN PUBLIC GOVERNANCE	39
3.1. Introduction	39
3.2. Definition of accountability	40
3.3. Accountability vs. Responsibility	45
3.4. Accountability vs. Trust	47
3.5. To whom is accountability owed?	50
3.5.1. Upward accountability	50
3.5.2. Inward and downward accountability	51
3.5.3. Diagonal accountability	53
3.5.4. Horizontal accountability	54
3.6. For what is accountability demanded?	56
3.6.1. Accountability for outputs	58
3.6.2. Accountability for outcomes	59
3.6.3. Accountability for wellbeing	59
3.7. How is accountability discharged?	62
3.7.1. Disclosure statements and reports	64
3.7.2. Performance assessment and evaluation	66
3.7.3. Participation	67
3.7.4. Self-regulation	69
3.7.5. Social auditing	69
3.8. Emerging accountability challenges	71
3.8.1. The dominance of upward accountability	72
3.8.2. The problems of “many eyes” and “many hands”	72
3.8.3. The complexity of accountability in practice compared to theory	73
3.8.4. The lack of a framework and guidance on accountability in public governance.....	73
3.9. Gaps for this research.....	74
3.10. Summary.....	76
CHAPTER 4: REFUGEE RESETTLEMENT	79
4.1. Introduction	79
4.2. Refugees globally – key information	79
4.2.1. Definition.....	79
4.2.2. Sub-categories of refugees	80
4.2.3. The rationale for refugee resettlement policies	81
4.2.4. Principles for establishing roles and responsibilities related to refugee resettlement	81
4.2.5. Models for the reception of resettled refugees	81
4.3. Refugee resettlement in New Zealand	82
4.3.1. Who can come to New Zealand as a refugee?.....	82
4.3.2. The scope of this study in terms of refugee classification	89

4.3.3. The New Zealand Refugee Resettlement Strategy programme	90
4.4. Summary.....	104
CHAPTER 5: RESEARCH FRAMEWORK	105
5.1. Introduction	105
5.2. Applicable theories and justification	105
5.2.1. Stakeholder theory – a citizenship perspective	106
5.2.2. Stakeholder salience	108
5.2.3. Salient stakeholder cultures.....	111
5.3. Key accountability frameworks and models in the prior literature and the justification for using them	115
5.3.1. Dubnick and Justice's (2004) framework for analysing accountability.....	115
5.3.2. Provan and Kenis's (2008) network governance	116
5.3.3. Ebrahim's (2003a) accountability mechanisms	117
5.3.4. Klijn and Koppenjan's (2014) horizontal accountability mechanisms	118
5.4. Analytical framework.....	121
5.5. Summary.....	129
CHAPTER 6: RESEARCH METHODOLOGY	131
6.1. Introduction	131
6.2. Philosophical assumptions	131
6.3. Qualitative research	133
6.4. A case study approach	135
6.5. Reflection methods	137
6.6. Triangulation methods	140
6.7. Data collection	143
6.7.1. Documents	143
6.7.2. Semi-structured interview	147
6.8. Data analysis.....	151
6.9. Ethical considerations.....	156
6.10. Summary.....	157
CHAPTER 7: SERVICE PROVISION TO FORMER REFUGEES	159
7.1. Introduction	159
7.2. The parties involved in the provision of social services to former refugees.....	159
7.2.1. Government agencies	160
7.2.2. Non-government organisations	167
7.2.3. Volunteers	173
7.3. The networks and network governance models governing the parties involved in social service delivery to former refugees	175
7.3.1. The networks involved in social service delivery to former refugees	175

7.3.2. The lead organisation governance model	178
7.4. Discussion	181
7.5. Summary.....	184
CHAPTER 8: PERSPECTIVES ON ACCOUNTABILITY	185
8.1. Introduction	185
8.2. Accountability – perspectives of the interview participants.....	185
8.2.1. Accountability from the viewpoints of government agencies.....	186
8.2.2. Accountability from the viewpoints of non-government organisations	187
8.3. Discussion	189
8.4. Summary.....	193
CHAPTER 9: STAKEHOLDER PRIORITISATION OF REFUGEE SERVICE PROVIDERS AND VOICES OF LESS POWERFUL STAKEHOLDERS	195
9.1. Introduction	195
9.2. To whom are refugee service providers accountable?	195
9.2.1. Who, theoretically, are stakeholders of refugee service providers?.....	195
9.2.2. Which stakeholders do refugee service providers think they are accountable to?	197
9.2.3. Which stakeholders are not mentioned by the refugee service providers?	201
9.2.4. Discussion: to whom they are accountable	204
9.2.5. Who are the refugee service providers’ salient stakeholders?	209
9.2.6. Discussion: salient stakeholders	221
9.3. How are less powerful stakeholders (the beneficiaries) given voices?	223
9.3.1. In what ways can former refugees receive relevant information and raise their voices?.....	223
9.3.2. Constraints on former refugees raising their voices.....	230
9.3.3. Discussion: the voices of former refugees.....	239
9.4. Summary.....	241
CHAPTER 10: REFUGEE SERVICE PROVIDER ACCOUNTABILITY MECHANISMS.....	243
10.1. Introduction	243
10.2. Empirical analysis of the accountability mechanisms used by government agencies and non-government organisations	243
10.2.1. Reports and disclosure statements.....	243
10.2.2. Performance evaluation.....	258
10.2.3. Participation	263
10.2.4. Self-regulation.....	270
10.2.5. Social auditing	270
10.2.6. Summary of the findings on the use of accountability mechanism by government agencies and non-government organisations.....	271

10.3. Discussion	272
10.3.1. The use of reports and disclosure statements, performance, and participation mechanisms by government agencies and non-government organisations	272
10.3.2. Horizontal accountability mechanisms	285
10.4. Summary	287
CHAPTER 11: CONCLUSION	289
11.1. Introduction	289
11.2. Key findings: overall evaluation	290
11.3. Contributions	297
11.3.1. Contribution to academic knowledge	297
11.3.2. Contributions to practice	300
11.4. Limitations and future research	304
11.5. Concluding remarks	306
REFERENCES*	309
APPENDICES	327
Appendix A: Traditional Public Administration, New Public Management, New Public Governance: Comparing perspectives	327
Appendix B: Key points of the four government guidance documents	328
Appendix C: Red Cross Fundamental Principles	331
Appendix D: Success Indicators and Measures – 2017/2018	332
Appendix E: Indicator of success (MBIE – Red Cross Outcome Agreement)	333
Appendix F: Interview participant list	334
Appendix G: Information sheet for participants	335
Appendix H: Sample semi-structured interview questions	336
Appendix I: Consent to interview	338

LIST OF TABLES

<i>Table 2.1: The funding continuum</i>	<i>31</i>
<i>Table 3.1: Characteristics of accountability mechanisms regarding “Accountability to whom?”</i>	<i>63</i>
<i>Table 4.1: Quota refugee resettlement by region</i>	<i>85</i>
<i>Table 4.2: Refugee quota branch arrivals by category, age, and gender</i>	<i>86</i>
<i>Table 4.3: Refugee quota branch arrivals by nationality</i>	<i>87</i>
<i>Table 4.4: Refugee and protection claims and decisions by financial year</i>	<i>88</i>
<i>Table 4.5: Key events of Refugee Services Aotearoa New Zealand</i>	<i>95</i>
<i>Table 4.6: The main programmes that the New Zealand Red Cross provides to former refugees</i>	<i>96</i>
<i>Table 4.7: Summary of the other organisations working with refugees in New Zealand</i>	<i>98</i>
<i>Table 4.8: Goals of settlement and success indicators</i>	<i>103</i>
<i>Table 5.1: The salience level of each stakeholder typology</i>	<i>110</i>
<i>Table 5.2: Comparison of stakeholder salience models</i>	<i>114</i>
<i>Table 5.3: The matrix between the research questions and the interview questions</i>	<i>124</i>
<i>Table 6.1: The documents collected in this study</i>	<i>145</i>
<i>Table 9.1: The stakeholders in the NGO mission to whom they are accountable</i>	<i>200</i>
<i>Table 9.2: The stakeholder salience of a government agency using Mitchell et al. (1997) – with Yes urgency.</i>	<i>212</i>
<i>Table 9.3: The stakeholder salience of a government agency using Mitchell et al. (1997) – with No urgency..</i>	<i>213</i>
<i>Table 9.4: The stakeholder salience of an NGO using Mitchell et al. (1997) – with Yes urgency</i>	<i>215</i>
<i>Table 9.5: The stakeholder salience of an NGO using Mitchell et al. (1997) – with No Urgency</i>	<i>215</i>
<i>Table 9.6: Comparison of stakeholder salience models in the case of government agencies and their stakeholders – with Yes urgency</i>	<i>218</i>
<i>Table 9.7: Comparison of Stakeholder Salience Models in the case of government agencies and their stakeholders – with No urgency</i>	<i>219</i>
<i>Table 9.8: Comparison of stakeholder salience models in the case of an NGO and their stakeholders – with Yes urgency</i>	<i>220</i>
<i>Table 9.9: Comparison of stakeholder salience models in the case of an NGO and their stakeholders – with No urgency</i>	<i>220</i>
<i>Table 10.1: The level of participation mechanisms used by MBIE in relation to their main stakeholders</i>	<i>279</i>
<i>Table 10.2: The level of participation mechanisms used by the New Zealand Red Cross in relation to their main stakeholders</i>	<i>282</i>

LIST OF FIGURES

<i>Figure 1.1: Analytical framework for this study.....</i>	<i>12</i>
<i>Figure 3.1: Stewart’s ladder of accountability</i>	<i>58</i>
<i>Figure 3.2: New Zealand Treasury’s Living Standards Framework</i>	<i>60</i>
<i>Figure 3.3: The collaborative turn vs. participation levels</i>	<i>68</i>
<i>Figure 4.1: The components of refugees coming to settle in New Zealand in the financial year 2018-2019.....</i>	<i>89</i>
<i>Figure 4.2: The Mangere Refugee Resettlement Centre.....</i>	<i>92</i>
<i>Figure 4.3: Five goals of refugee resettlement as represented by Immigration New Zealand.....</i>	<i>102</i>
<i>Figure 5.1: The stakeholder typology drawn by Mitchell et al. (1997)</i>	<i>110</i>
<i>Figure 5.2: Analytical framework for this study.....</i>	<i>123</i>
<i>Figure 6.1: Interview participants in the five categories.....</i>	<i>148</i>
<i>Figure 7.1: Contractual relationships between government agencies and NGOs for the refugee resettlement service delivery.....</i>	<i>162</i>
<i>Figure 7.2: Relationships between parties and each refugee resettlement strategy goal</i>	<i>164</i>
<i>Figure 7.3: The five goals of the New Zealand Refugee Resettlement Strategy and the role of the New Zealand Red Cross and MBIE in this strategy.....</i>	<i>169</i>
<i>Figure 7.4: The New Zealand Red Cross and its relationship with other organisations.....</i>	<i>171</i>
<i>Figure 7.5: Entities that directly work with the UNHCR quota programme former refugees, especially in their first year of resettlement in New Zealand.....</i>	<i>172</i>
<i>Figure 9.1: The main parties with whom a government agency may enter an accountability relationship</i>	<i>196</i>
<i>Figure 9.2: The main parties with whom an NGO may enter an accountability relationship</i>	<i>197</i>
<i>Figure 9.3: Categorised stakeholder relationships of government agencies</i>	<i>202</i>
<i>Figure 9.4: Categorised stakeholder relationships of NGOs</i>	<i>202</i>
<i>Figure 10.1: The outcomes model and three self-evaluation aspects</i>	<i>260</i>
<i>Figure 10.2: Collaborative turn vs. participation levels with the use of participation mechanism of MBIE.....</i>	<i>280</i>
<i>Figure 10.3: Collaborative turn vs. participation levels with the use of participation mechanisms of the New Zealand Red Cross</i>	<i>283</i>

LIST OF ABBREVIATIONS

DHB	District Health Board
ESOL	English for Speakers of Other Languages
GA	Government Agency (figures only)
GDP	Gross Domestic Product
GP	General Practice
MBIE	Ministry of Business, Innovation, and Employment
MCA	Multi-category appropriation
MRRC	Mangere Refugee Resettlement Centre
MSD	Ministry of Social Development
NCEA	National Certificate of Educational Achievement
NGO	Non-government Organisation
NPG	New Public Governance
NPM	New Public Management
NZ	New Zealand (figures only)
PBE FRS	Public Benefit Entities Financial Reporting Standards
PHO	Primary Health Organisation
TEC	Tertiary Education Commission
UK	United Kingdom
UNHCR	United Nations High Commissioner for Refugees
US	United States
VLCA	Very Low-Cost Access (figures only)

CHAPTER 1: INTRODUCTION

1.1. *Vignette* – Why I chose to study accountability in the New Zealand context

Vietnam, where I come from, is very different from “Western” countries such as New Zealand in terms of both culture and public governance. New Zealand was considered quite a remarkable country in applying New Public Management (NPM) reforms; and now is leading in applying New Public Governance reforms, which emphasise greater accountability in public service delivery. I am particularly interested in the concepts of New Public Governance and accountability. These concepts are not significantly applied in Vietnam currently but may be applied in the future. Taking a chance when I had a scholarship to study for a PhD degree in this country, I decided to conduct research on an accountability topic to achieve a deeper understanding of these concepts and the issues of applying them in a country that is considered a typical New Public Governance context.

This study is meaningful to me as it helps me learn about New Zealand’s public governance and the challenges of governance within networks, especially concerning accountability in refugee resettlement services. From that, it provides me with the opportunity to conduct future research on accountability in Vietnamese public governance and compare both outcomes and outputs, as well as accountability processes, in both countries.

In addition, as an accounting lecturer in a university in Vietnam, conducting this research helps me to have a wider and deeper view on how to approach accounting processes and problems with accountability perspectives.

1.2. Background of the research

1.2.1. Public governance and accountability in public governance

Although the NPM reforms brought significant improvements to public governance, such as reducing financial costs, and to some extent lowering government expenditure (Boston et al., 1996), NPM has been increasingly criticised. Many scholars argue that the unique characteristics of the public sector make it very different from the private sector; therefore, a government should not be run like a business (Denhardt & Denhardt, 2015; Koppenjan, 2012). NPM heavily relies on market mechanisms that focus on control over outputs to guide

public programmes. However, with the growing complexity of the processes and structures of public service provision that involve the interactions of many different entities within and outside the government, the effectiveness of NPM techniques adopted from the private sector has been questioned. Furthermore, the emphasis on the responsibility of each minister for their own appropriations has constrained collaboration between government agencies and narrowed their focus to targeting short-term outputs rather than broader long-term outcomes and the wellbeing of society.

Nevertheless, there is a movement to a new model, supported by many scholars and practitioners that overcomes the problems of NPM and adopts a new perspective about public governance. This new model is called New Public Governance (NPG). NPG emphasises the necessity of understanding the complex interaction processes in governance networks of public, private, and societal actors and how these complex networks might be governed to increase the efficiency and effectiveness of public policy and service delivery (Klijn & Koppenjan, 2016).

However, although NPG is theoretically developed and continuously debated, NPM is still dominant in practice (Denhardt & Denhardt, 2015; Hood, 1995; Koppenjan, 2012). NPM techniques and methods, especially contracting-out between government agencies and non-government organisations (NGOs) for public services delivery, are still widely used in the New Zealand public sector and many other countries (Hood, 1995; Pollitt & Bouckaert, 2011; Speklé & Verbeeten, 2014). This means that NPM is not abandoned; instead, adjustments to this model are sought to work more effectively than the current NPM arrangements.

To effectively govern complex networks involved in the provision of public services, NPG focuses on transparency and accountability for outcomes and wellbeing. Strong accountability is considered one of the key factors to ensure the success of applying NPG (Osborne, 2006).

However, developing greater accountability is challenging as accountability is complex and gives rise to many issues. Four main accountability issues have been identified in the literature. First, in practice, the continued dominance of upward accountability based on a dominant neo-classical economic ideology is problematic (Agyemang, 2016; Baulderstone,

2007; Chen, 2014; Cordery & Baskerville, 2011; Ebrahim, 2003a; Najam, 1996; O'Dwyer & Unerman, 2007; O'Leary, 2017; Uddin & Belal, 2019). Second, with the growing complexity of public management, NGOs and public organisations encounter multiple stakeholders with different objectives, expectations, and levels of power (Hodges, 2012; Klijn & Koppenjan, 2014). Accountability is then not simply viewed by *vertical* (*upward*, *inward*, and *downward* *accountability*), but also has *horizontal* and *diagonal* dimensions (Bovens, 2007). It becomes complicated to identify who contributes and in what way (Stark, 2009). Therefore, governing these heterarchical, networked organisational arrangements is becoming a central challenge in the NPG model (Denhardt & Denhardt, 2015; Koppenjan & Klijn, 2015; Osborne, 2006). Third, both government and NGO accountability relationships are much more complex in practice compared to theory (Dormer & Ward, 2018; Laughlin, 1990). The exercise of accountability in practice is neither straightforward nor follows exactly what is suggested by accountability theories (Laughlin, 1990). Accountability means different things to different people in different ways (Dormer & Ward, 2018). Each actor interprets the meaning of accountability in their own way that reflects the nature of those forums to which they believe they are accountable, and those things for which they believe they are accountable. Fourth, there is lack of a consistent frameworks and guidance on for what, to whom, and how accountability should be discharged. In particular, there is almost no accountability mechanisms or accountability standards to instruct horizontal accountability (Klijn & Koppenjan, 2014).

From those accountability issues identified above, the *research problem* that is raised is how governments, such as the New Zealand government which is arguably leading in the application of NPG reforms, deal with these issues to achieve strong accountability? To help with addressing this research problem, this study examines the nature of accountability relationships and evaluates the discharge of accountability in public service delivery in practice. The research was conducted through a case study of the delivery of refugee resettlement services in New Zealand.

1.2.2. Refugee resettlement in New Zealand

New Zealand has been accepting refugees for resettlement since the end of the Second World War. Currently, there are four ways that a person can settle as a refugee in New Zealand:

through the United Nations High Commissioner for Refugees (UNHCR) Quota Programme, claims for refugee status, the Refugee Reunification Programme, and Community Organisation Refugee Sponsorship. The majority of refugees (roughly 75%) coming to New Zealand are from the UNHCR Quota Programme. In New Zealand, the refugee quota remained unchanged at 750 intakes in the twenty years from 1997 to 2017, but from July 2020 onward, New Zealand has lifted the refugee quota to 1500 intakes. This study limited its scope to the resettlement services provided to UNHCR quota refugees to allow for deep exploration and critical examination of the accountability relationships between different parties involved in, or affected by, the service provision to quota refugees. It is anticipated that the analysis of accountability relationships in this group will significantly contribute to the empirical evidence on the accountability relationships in the refugee settlement area.

Quota refugee resettlement is currently undertaken via a New Zealand Refugee Resettlement Strategy Programme, which is led by Immigration New Zealand. This programme has been run since 2013. Refugee resettlement is a complicated process that requires much effort from various entities, in which government agencies and NGOs play a key role. New Zealand uses a mixed method that combines both direct government and contracted services (MBIE, 2008). Accordingly, government agencies can provide some essential services to former refugees by themselves. Where possible and where it is thought more effective, they contract with other service providers to deliver social services to former refugees (Boston et al., 1996; Hood, 1995). Currently, the New Zealand Red Cross is the primary service provider for first-year resettlement services to quota refugees in New Zealand. The government agencies and NGOs connect and form multiple networks to achieve five strategy goals (i.e., *self-sufficiency, housing, education, health and wellbeing, and participation*).

Refugee resettlement service delivery is complex and involves or affects various parties including government agencies, NGOs, local communities, volunteers, and former refugees. The interdependent relationships in this public service delivery are a typical example of the complex networks that public governance faces. How to effectively manage the various accountability relationships between those involved in, or affected by, the resettlement service delivery is a challenge.

The research problem of accountability in public governance and particularly in refugee resettlement presented above motivates this study.

1.3. Motivations

Five main reasons motivate this study. The first motivation is the lack of empirical evidence on horizontal accountability in public governance. The research on accountability in refugee resettlement will add a key piece to this nearly “empty land” because it appears no one has researched this before. The research will enhance the academic understanding of accountability in practice and link that understanding to accountability in theory. The findings of this study will provide both practical and theoretical contributions that pave the way for future research and discussions in accountability in public governance.

The second motivation is the limited understanding of how accountability mechanisms are used in practice. There is a movement in the way that some governments measure the effectiveness of public policies and public services, from the measurement of outputs to the measurement of outcomes and wellbeing. The New Zealand government has undertaken initiatives to enhance the measurement of outcomes such as requiring the presentation of non-financial information, in particular, in the requirements of presenting a service performance report. However, there is a lack of empirical research on the actual effects of these performance reports. More generally, there is a lack of research on assessing how accountability mechanisms are used in practice.

Third, many studies interpret service providers’ accountability in practice from the voices of NGO managers; there is scant research focusing on the voices of beneficiaries and putting the beneficiaries at the centre of the research. This study is likely to offer the first research in New Zealand which provides a voice for beneficiaries who need help, and the voices of volunteers who contribute significant value to refugee service provision. Hence, this research will provide strong empirical evidence for government agencies and NGOs so that they can adjust strategies and actions to better meet the demands of multiple stakeholders, especially the demands of their most at risk salient stakeholders.

The fourth motivation is derived from the issues of the resettlement of former refugees. Refugee resettlement is an urgent issue that raises significant concerns worldwide. New

Zealand citizenry are increasingly concerned about the effectiveness of refugee support programmes. The current regulations and requirements about transparency and accountability of public benefit entities are seemingly inadequate (Benjamin, 2008; Burger & Owens, 2010; Jordan, 2005). Many scandals related to NGOs have happened and the sanctions and solutions do not appear sufficient (Dhanani & Connolly, 2012; Gibelman & Gelman, 2001; Gugerty, 2009; Murtaza, 2012; Walden, 2006). Transparency and strong accountability are crucial conditions to motivate volunteers, funders, and governments to be more open in supporting the resettlement of former refugees. Research on accountability in refugee resettlement is important as it brings evidence on how accountability in this sector operates in practice.

In addition, studying this case study of refugee resettlement in New Zealand provides me personally with a great chance to more deeply understand both sides (i.e., service providers and service beneficiaries), in terms of accountability perspectives. New Zealand is a culturally diverse country, a country that is populated by people from various ethnic backgrounds. This diversity is partly built by the arrival of refugees from all over the world. I came to settle in New Zealand for study. Despite being here for a short time, I have experienced some of the challenges that former refugees probably face when they settle in a new country. Therefore, I have a particular interest in the study. Conducting this research is a valuable opportunity to explore the feelings and the issues of former refugees when resettling in a new place. Also, examining this case study helps me to explore what a host country has done for refugee resettlement, in terms of national and international support, and the perspectives of those who provide the support.

Lastly, this research provides a typical case study for the research on accountability of NGOs in an NPG context that is increasingly being applied in many countries. New Zealand was considered quite a remarkable country in applying NPM reforms; and now is leading in applying NPG reforms, which emphasise greater accountability in relationships between government agencies and NGOs delivering social services. Thus, this research provides an ideal case study that may be representative of other government agencies seeking public accountability. This study will provide valuable empirical evidence and recommendations for

policymakers wishing to develop policies that lead to an improvement in the accountability relationships between different parties in the delivery of social services.

1.4. Research aims and research questions

Based on the background and the motivations discussed above, this research seeks to explore the nature and practice of accountability for the provision of public services related to the resettlement of refugees in New Zealand. As such, it has the potential to recognise and give voices to the multiple actors involved in, and affected by, those resettlement processes.

With all these aims, the overall research question of the study is: *What is the nature of the accountability relationships between different parties involved in, or affected by, the provision of social services to former refugees in New Zealand?*

It will then be critically explored and evaluated via four research questions:

1. Who provides services to former refugees?
2. To whom are those service providers accountable?
3. How are less powerful stakeholders given voices?
4. How are those service providers accountable?

1.5. Research framework

In order to achieve the above research aims and answer the research questions, a research framework for this study was developed. Thus, the relevant theories used to explain the phenomena expressed in the research questions, and the key accountability frameworks or models in the prior literature employed to be a foundation for analysing the data and discussing the findings are introduced and discussed in this section.

1.5.1. Relevant theories

Stakeholder theory, stakeholder salience, and stakeholder culture are employed in this study. This research takes a citizenship approach to stakeholder theory, as suggested by Brown and Dillard (2015). The citizenship approach emphasises the active role of stakeholders and recognises the complex nature of stakeholder identities. Accordingly, the requirement for

accountability discharged by NGOs and government agencies to their multiple stakeholders will not just be whether NGOs/government agencies include other stakeholders in their concerns, but also whether they take these concerns seriously, and whether they treat the other stakeholders as important and active parties who “meaningfully participate” in their decision-making/reporting. This approach is in line with the aim of the NPG model, which focuses on listening and sharing to govern the multiple networks of public, private, and societal actors. Stakeholder theory can explain why an entity needs to be accountable to multiple stakeholders, but it does not explain who should be prioritised when dealing with competing demands of these stakeholders.

Stakeholder salience theory as developed by Mitchell et al. (1997) provides a way of investigating stakeholder prioritisation. Mitchell et al.’s (1997) model identifies three attributes *power*, *legitimacy*, and *urgency* which influence how an entity manages the priority of its stakeholder’s claims (i.e., demands or desires). This research aims to identify the salient stakeholders of NGOs/government agencies in refugee resettlement service provision. Therefore, the research uses the three qualitative distinctions between stakeholder groups on the basis of Mitchell et al.’s (1997) model in order to understand more clearly the underlying characteristics of NGOs/government agencies’ disparate relationships.

Although the three attributes developed by Mitchell et al. (1997) in respect of stakeholder salience have been widely accepted, they do not represent all the important elements that affect the salience decision-making of an organisation’s management. Among the other elements, stakeholder culture is a significant consideration in this research as entities involved in the refugee social service provision are very diverse. The stakeholder attributes suggested by Mitchell et al. (1997) may be prioritised differently by managers of different organisations with intrinsically different stakeholder cultures (Jones et al., 2007). Therefore, this study also employs Jones et al.’s (2007) stakeholder culture theory which sees entities as having a “personality” and “an ethic of their own” that guides their behaviour towards stakeholders (O’Higgins, 2010, p. 158). The stakeholder salience and salient stakeholder culture models help to explore and better explain how NGOs and government agencies’ management prioritise competing stakeholder claims and how they deal with these claims.

The stakeholder theories discussed above help identify and explain who stakeholders are and who should be prioritised when dealing with competing demands from diverse stakeholders of an entity or a network. Therefore, these theories are chosen as the framework theories for research questions 2 and 3 that are, “To whom are those service providers accountable?”, and “How are less powerful stakeholders given voices?”. However, a stakeholder theoretical lens is not enough to address the last research question, “How are those service providers accountable?”, as well as to analyse in-depth the matters raised in the literature relevant to the research questions 1, 2, and 3. Therefore, together with the stakeholder theories, this study employs key accountability frameworks and models from the prior literature as the foundations for analysing the data and discussing the findings.

1.5.2. Key accountability frameworks and models

The accountability frameworks and models are discussed in Chapters 2 and 3. This section highlights the key points of each framework or model and the justifications that link it with the research questions.

This study aims to explore the nature of accountability relationships between different parties involved in, or affected by, the provision of social services to former refugees; therefore, it employs Dubnick and Justice’s (2004) framework which is developed based on the basic questions of *who is accountable to whom for what and how* for analysing these accountability relationships. Research question 2, “To whom are those service providers accountable?”, and research question 4, “How are those service providers accountable?”, are based on this framework.

Research question 1, “Who provides services to former refugees?”, is a straightforward question that aims to identify the particular parties in the Refugee Resettlement Strategy programme involved in the provision of services to former refugees. However, the horizontal connection among these parties has not been clearly identified. Therefore, a sub-question, “By what type of network governance are these providers governed?”, is raised to further explore the network governance models these parties are governed by. To address this sub-question, the study employs Provan and Kenis’s (2008) three network governance models: *shared governance*, *lead organisation governance*, and *network administration organisation*

governance. The purpose of the evaluation of these network governance models is to see how the network governance model affects the discharge of accountability.

Understanding the accountability viewpoint is important to analyse and interpret the research data to get the answers for the research questions 2, 3, and 4 because the perception of accountability determines the way service providers react in terms of *to whom* and *how* they are accountable. However, the definition of accountability is much debated. There is no all-agreed definition. This study advocates an accountability definition which emphasises the multiple actors involved, and the proactive actions needed in managing the discharge of accountability. Therefore, it uses a combination of the definition of Bovens (2007) and the definition of Romzek and Dubnick (1987) as the guiding accountability definition for data analysis and discussion. The definition used in this study is:

Accountability refers to the diverse relationships between parties involved in, or affected by, a programme/action, in which each party has an obligation to explain and justify his/her or their conduct, and other parties can pose questions and pass judgement and the party may face consequences.

Research question 4, “How are those service providers accountable?”, is guided by the five commonly used accountability mechanisms (*reports and disclosure statements, performance assessments and evaluations, participation, self-regulation, and social auditing*), synthesised by Ebrahim (2003a). However, Ebrahim (2003a) concentrates on the discharge of upward, inward, and downward accountability not horizontal accountability. Therefore, there is a need to reference another study that can guide this study on the discharge of horizontal accountability. As mentioned above, there is almost no accountability mechanisms or accountability standards to instruct horizontal accountability as research in this area is new. Although they do not suggest any specific horizontal accountability mechanisms, Klijn and Koppenjan (2014) do suggest principles and rules for designing accountability mechanisms to better discharge horizontal/network accountability. The suggestions on how to improve horizontal accountability by Klijn and Koppenjan (2014) are a good supplement to Ebrahim (2003a). The combination of Ebrahim (2003a) and Klijn and Koppenjan (2014) forms a comprehensive theoretical framework to examine *how* NGOs and government agencies are accountable to their multiple stakeholders.

1.5.3. Analytical framework

Based on the above theoretical underpinnings and the prior literature, an analytical framework (Figure 1.1) has been formulated to address the specific research questions in this study. This is explored and justified in Chapter 5.

Figure 1.1

Analytical framework for this study

The next section briefly explains the research methodology used in this study.

1.6. Research methodology

A relativism ontology and social constructionism epistemology are taken as research philosophical assumptions in this study. Conceptions of accountability are socially constructed; they are themselves subjectively constructed through interactions between the researcher and the researched as their meanings are constructed from the context in which they are applied (Crotty, 1998). The accountability concepts and accountability relationships between different parties involved in, or affected by, the refugee resettlement in New Zealand examined in this research cannot represent the entire meanings of themselves. Instead, this research emphasises particular functional aspects of these complicated conceptions, while hiding others (Morgan, 1988).

A qualitative research approach was chosen for this study. To answer the research questions, the study adopted a case study method. The adoption of a case study approach allows the accountability relationships between parties involved in, or affected by, the provision of services to former refugees in New Zealand to be examined within the complexity of the network by which those accountability relationships are formed and maintained.

The main data sources were documents and semi-structured interviews. The documents provided contextual richness in the study and were also reviewed in both the pre- and post-semi-structured interview stages of the research. A series of semi-structured interviews were conducted in order to gain insight into the accountability relationships in practice, at different hierarchical levels, within and between each organisation in the cross-government working group of a refugee resettlement service provision programme. Reflection and triangulation between different data sources were used to enhance the credibility of the study process and enrich the study results. Collected data were coded using a coding system set up within NVivo12. Then, the data were analysed using the thematic analysis approach. The research design was approved by Victoria University of Wellington Human Ethics Committee (approval ID: 0000026118).

1.7. Structure of the thesis

This thesis consists of eleven chapters. Following this introductory chapter, chapter 2 outlines the public governance background to provide a better understanding of the context of

accountability. Chapter 3 presents a literature review to give a broad picture of the concepts of accountability and the issues of accountability in public governance. The gaps that this research aims to fill are also identified and presented in this chapter. Chapter 4 describes the context of this research, which is a case study of refugee resettlement service provision in New Zealand. Chapter 5 presents the analytical framework that has been developed based on stakeholder theories and the key accountability frameworks and models in prior literature. This chapter also presents the research questions to be addressed. Chapter 6 explains the research methodology underpinning this study. In this chapter, the use of a qualitative case study approach and methods for data collection and analysis are justified.

Chapters 7–10 present the results and discussions from the analysis of the documental and semi-structured interview data. More specifically, chapter 7 describes the networks of organisations and individuals who are involved in the provision of social services to former refugees. This chapter answers the first research question, “Who provides services to former refugees?”. Chapter 8 analyses the viewpoints of interview participants about the concept of accountability as their perception of accountability guide their actions and shape the way they discharge their accountability in terms of to whom they are accountable, for what they are accountable, and how they are accountable. Understanding diverse viewpoints is important to explain the findings of the next three research questions. Chapter 9 focuses on the findings and discussions to answer the second and third research questions, “To whom are those service providers accountable?” and “How are less powerful stakeholders given voices?”. Chapter 10 analyses and discusses the mechanisms used by government agencies and NGOs to discharge their accountability to their multiple stakeholders for the refugee services they provide. This chapter answers the fourth research question, “How are those service providers accountable?”. The final chapter, chapter 11, concludes the thesis by firstly synthesising and discussing the main findings identified in the last four chapters (chapters 7–10). Then, the contributions of these results to the academic literature and their implications for practice are presented. Limitations of this study and avenues for future research are also identified in this chapter. Lastly, the concluding remarks for this study are provided.

CHAPTER 2: PUBLIC GOVERNANCE

2.1. Introduction

As outlined in Chapter 1, this research aims to explore accountability relationships in public governance. Thus, the public governance background is provided in this chapter to better understand the context of accountability. The chapter first presents the changes in public governance from Traditional Public Administration to NPM and now moving to NPG. Then, contracting-out and NGOs are examined. Contracting-out is considered a key tool utilised by the NPM models. This tool is used by government agencies in contracting with NGOs for the provision of social services to former refugees. Next, guidance on the contracting relationships between government agencies and NGOs are studied. After that, networks and network governance are discussed as they are relevant to examine the governance models by which the accountability relationships in refugee resettlement service provision are likely to be governed by. Understanding of the characteristics of different governance models can assist in anticipating and evaluating the accountability that may be performed in each model. Last, a summary of this chapter is provided.

2.2. Historic shift in public governance from government-managed to subcontracting to non-government organisations

2.2.1. Traditional Public Administration

For the first three-quarters of the twentieth century, the Traditional Public Administration model dominated public administration practice in many countries around the world (Denhardt & Denhardt, 2015; Hughes, 2012; Klijn & Koppenjan, 2016; Koppenjan, 2012). Under this model, governments focused on the direct delivery of social services by themselves. They managed public programmes through hierarchical government organisations, with superiors largely exercising control from the top of the organisation. Therefore, the role of government was “designing and implementing policies which focus on a single, politically defined objective” (Denhardt & Denhardt, 2015, p. 10). This role has been termed a *rowing* role (i.e., rowing the boat, c.f. *steering*) (Denhardt & Denhardt, 2015; Klijn & Koppenjan, 2016; Koppenjan, 2012).

Although this concept dominated the management of public services during that time, the Traditional Public Administration model did raise serious issues. First, it was increasingly overloaded with too many tasks, personnel, organisational units, and specific budgets (Denhardt & Denhardt, 2015). Governments faced difficulties in controlling budgets as well as managing the coordinating units and policies from the centre because social problems were becoming increasingly complex. Second, civil servants might lose their motivation to serve the public and instead abuse their powers to serve their self-interests (Boston et al., 1996; Koppenjan, 2012). All these problems led the Traditional Public Administration model to be criticised for its lack of efficiency and effectiveness. Consequently, it was increasingly substituted by new approaches of public management that assist in resolving the problems of overloading and motivation.

2.2.2. New Public Management

Since the 1980s, NPM has been commonly utilised by many Western governments, such as the UK, Australia, and New Zealand, for managing public expenditures (Hood, 1995; Wallis & Dollery, 1999). NPM adopts private sector business approaches into the public sector with the main idea of running government more like a business. It aims to improve the efficiency and effectiveness of public service provision by using performance indicators and market mechanisms. Control via outputs is more likely emphasised under the new model compared to the Traditional Public Administration model which mainly manages inputs. Also, NPM responds to ministers' belief that they had an inadequate understanding of, and control over, what their departments were doing. In the context of more "business-like" management models, ministers sought to define the outputs (goods and services) required to achieve their policy objectives (outcomes). Departmental chief executives were then given the freedom to manage their inputs (including hiring staff) in exchange for more detailed *ex ante* reporting of financial and operational performance. Therefore, under NPM, the role of government turned from *rowing* to *steering* the boat¹ (Denhardt & Denhardt, 2015; Klijn & Koppenjan,

¹ At least in theory as difficulties in defining and measuring both outputs and outcomes have, in some circumstances, led to ministers resiling to the management of inputs (Dormer, 2017; Ryan et al., 2011).

2016; Koppenjan, 2012).

Public choice theory, agency theory, and transaction-cost economics are the main theories that influenced the NPM reforms (Boston et al., 1996). The fundamental principle of the public choice approach is that all human behaviour is mainly affected by self-interest. Self-interest can be used to explain why private sector businessmen seek to maximise their profits, government officials aim to maximise their departmental budgets (Niskanen, 1971) and politicians aim to maximise their votes (Downs, 1957).

Agency theory is based on the concept that social and political life is structured via links of contractual relationships. These relationships are connected via two parties who are referred to as the principal and the agent. Under these contracts, the agent performs multiple tasks on behalf of the principal, and in exchange, the principal commits to rewarding the agent in a mutually agreed way. A principal usually needs to contract with an agent because the principal lacks time, specialised knowledge, and skills. Principals believe that agents will help them manage their tasks more efficiently and effectively. Transaction-cost economics theory mainly emphasises the optimal governance structures for different kinds of transactions, particularly, the best way of arranging the production and exchange of goods and services (Boston et al., 1996).

All three theories assume that “individuals are rational, self-interested, utility maximisers” (Boston et al., 1996, p. 19). Accordingly, public choice theorists are very sceptical about the assumptions that politicians put their priority concerns on societal wellbeing or the common good, or that they are directed by principled ethical precepts. In other words, it is argued that bureaucrats are not driven by the motivation of serving the public interest, but instead by the motivation of their own interest (Koppenjan, 2012). It is hard to control this problem if the government continuously lets bureaucrats both regulate and deliver social services. Therefore, under NPM, the government utilises agency theory to separate functional responsibilities and define clear lines of accountability and performance expectations. A belief in market mechanisms and contractually framed relationships also encourages governments to outsource, in a contestable way, the provision of social services to NGOs and private sector entities. In this relationship, the government treats itself as the principal and the service providers as the agent.

However, like public choice theory, agency theory assumes that persons are rational, self-interested. There exists a conflict of interest between the agent and the principal. Agents tend to behave in a way that aims to minimise their efforts and maximise their interests. Therefore, as a principal, the government has to use management techniques (e.g., through “rigorous screening of recruits, comprehensive training programmes, and detailed monitoring of outputs” (Boston et al., 1996, p. 21) to reduce this agency problem. As a result, NPM seeks to establish a hierarchy of economically framed formal relationships between ministers, government departments and third-party providers of services.

New Zealand has significantly changed its way of governing the public sector and its reform has been considered the most remarkable transformation of public management from the Traditional Public Administration model to the NPM model. Boston et al. (1996) state that “New Zealand’s model of public management – the product of an extraordinary succession of governmental reforms commencing in the mid-1980s – has without a doubt been the most widely acclaimed and celebrated” (p. 2). In July 1984, with a win after nine years out of office, the Labour Party returned to government. At that time, New Zealand’s economy had stagnated, and the government faced many obstacles in handling public social programmes and governing the cumbersome systems. Therefore, reforming public management was seen as a practical response. The New Zealand reforms began with a top-down approach that sought to privatise programmes wherever possible. It sought to replace command-and-control bureaucracies with market incentives. It adopted a budget system that focused more on outputs and performance instead of inputs (Kettl, 2006). The Public Finance Act 1989 is an important institutional factor that enhanced the revolution in public finance under the NPM reforms. The budget, baseline, and appropriation settings in the Act established lines of responsibility for the management of public financial resources and redefined how individual government departments function and are held accountable.

The key principle underlying this model was that the New Zealand government should only undertake those activities that cannot be more efficiently and effectively conducted by other bodies (Boston et al., 1996). Following that, purchasing and providing functions in the delivery of public goods and services should be separated. Purchasing functions belonged to government agencies who purchase services from other organisations such as private

businesses, NGOs, and public entities. These organisations undertook the provision function to supply goods and services to the public. The process of choosing these sourcing organisations was made via a contestable selection process.

Furthermore, it was believed that the government should clearly separate the responsibilities of ministers and departmental chief executives: ministers were to be responsible for selecting the outputs and outcomes they would like to achieve; chief executives were to be responsible for choosing the inputs needed to produce required outputs and outcomes. In addition, for-profit public organisations should be organised along the line of private business. They should focus on performance and apply the accrual accounting systems commonly used in the private sector (Osborne & Gaebler, 1993). Thus, the New Zealand government largely moved away from the Traditional Public Administration model to adopt an NPM model which emphasises formal contractual relationships and market-based competition in the public sector.

Although NPM brought significant improvements to public governance, this model has been increasingly criticised. Many scholars argue that the public sector has unique characteristics which are very different from the private sector. According to Morris and Jones (1999), a key difference is that public sector agencies do not have a profit motive, and instead are guided by social and political objectives. The results and performance are therefore harder to measure than those in the private sector. As mentioned above, the NPM model was largely based on control via outputs with an assumption that those outputs could be directly attributed to outcomes. However, questions were being asked about how the accountability for outcomes was being effectively managed, especially, when public services involve complex needs and tackle complex issues that fall across departmental boundaries (Bovens, 2007; Denhardt & Denhardt, 2015; Hood, 1995).

Another crucial difference is that the public sector receives funds indirectly from the “involuntary” taxpayer rather than directly from a satisfied and voluntary customer. Also, most of the public sector’s actions have to be available for the public to inspect. It has to provide transparency on its actions and usually needs agreement from several other interest groups in its decisions. The private sector system can possibly be applied to public operations, but with all these significant differences, the question is whether it should be (Morris & Jones,

1999). Therefore, it is argued that governments should not be run like a business (Denhardt & Denhardt, 2015; Koppenjan, 2012).

Scholars also criticise NPM in that it relies heavily on market mechanisms, controls via outputs, and performance indicators to guide public programmes (Denhardt & Denhardt, 2015; Klijn & Koppenjan, 2016; Koppenjan, 2012). As a consequence, public administrators and managers increasingly lose their sense of direction (i.e., public services), service providers may not invest their time and effort to meet the long-term needs of public beneficiaries; instead, they tend to focus on fulfilling their output duties (Denhardt & Denhardt, 2015; Koppenjan, 2012). Moreover, the relationship between actors in the contracting models is not simple and does not affect just one principal and one agent, but instead, it is much more complex and relates to multiple stakeholders (Dormer, 2017; Ryan et al., 2011; Sanderson et al., 2017). Therefore, scholars argue against the utilisation of agency theory to explain the relationship between contractual partners.

The NPM system in New Zealand contains the issues identified above. More particularly, the Public Finance Act 1989, which is the key element of the NPM public finance system, has limitations. The Hon Grant Robertson, current Deputy Prime Minister and Minister of Finance, in a speech in 2019 marking thirty years since the Public Finance Act came into law, pointed out the three main problems of the Act:

- The annual budget cycle which is based around fixed nominal baselines and annual allowances does not motivate a focus on longer-term outcomes. Governmental departments are likely to concentrate more on short-term results to secure their annual budget and defer longer-term planning.
- The inflexibility in annual appropriation settings leads to difficulty in the delivery of complex public services that require collaboration between various government agencies.
- The performance accountability conventions require each minister to be responsible for her/his own appropriations. This requirement has driven a focus on compliance and an aversion to risk, and has constrained innovation in public governance.

Therefore, the resultant “big bang” transformation of public management in New Zealand has been followed since the end of the 1990s by a series of ongoing changes to solve the issues of the NPM system. In particular, acknowledging that the outcomes problem is a result of their multi-systemic and long-term nature, amendments were made in 2013 to the Public Finance Act 1989 to facilitate a more joined-up or collective approach. The amendments allow government departments to use appropriations administered by another department, and funding to be shifted across years and output classes. However, the impact of the amendments has been limited. Government agencies (and their private and NGO partners), both at a national and a local level, have been slow to adopt more collective and participatory models of budgetary planning and management (Dormer & Ward, 2018).

The Public Finance Act 1989 established pioneering reforms of public financial management in New Zealand; however, it is also a crucial institutional factor mitigating against collaboration between government agencies (and possibly others). Despite the establishment of sectoral working groups of chief executives and/or their staff, and the 2013 amendment to the Act providing for cross agency expenditure against multi-category appropriations (MCAs), the basic siloed accountability structure created by Part 1 of the Act remains. The collaboration constraining influence of the Act is that the appropriations of public funding, grouped in Votes each of which is the responsibility of a particular minister, is structured around specific appropriations each with its own amount, scope, and period. Thus, each minister is still responsible for their own appropriations, and that responsibility is delegated to their chief executives, in a vertical system of silos of accountability. (Further discussion about accountability in public governance will be presented in the next chapter).

Nonetheless, when compared to the Traditional Public Administration model, NPM is preferred. However, both approaches still do not fully embrace contemporary government theory or practice (Denhardt & Denhardt, 2015; Klijn & Koppenjan, 2016; Koppenjan, 2012). There is a movement to a new model, NPG.

2.2.3. Moving towards New Public Governance

Denhardt and Denhardt (2015) argue that government should be run like a democracy instead of a business, the role of government should be *serving* the public rather than *steering* the

boat. According to Denhardt and Denhardt, the most significant and valuable ideal for public administration is to serve citizens to advance the common good. They state, “public administrators are responsible for improving the public health, for maintaining public safety, for enhancing the quality of our environment, and myriad other tasks.” (p. 2).

Therefore, the movement to the new NPG model, supported by many scholars and practitioners, overcomes the problems of the two older models above and adopts a new perspective about public governance. This model is also called New Public Service (Denhardt & Denhardt, 2015). It is named differently by different scholars, but it has general ideas that characterise this approach as a normative model and distinguish it from other models (Denhardt & Denhardt, 2015).

Koppenjan (2012) describes NPG as:

an empirical and normative theoretical perspective that acknowledges the importance of interaction as central coordinating principles in multi-actor settings, as ways of realising integrated and committed public service delivery. (p. 32)

It is clear that this perspective is different from the Traditional Public Administration and the NPM model paradigms. But this perspective is not completely new and separate from the two older models’ perspectives; it is built on them (Koppenjan, 2012)². It emphasises the necessity of understanding the complex interaction process in governance networks of public, private, and societal actors. These complex networks include:

- complex policy problems that cannot be solved by one actor alone, but by at least several related actors (Klijn & Koppenjan, 2014);
- high interdependencies between actors in solving problems due to the need of resources from not only one actor but many different actors (Hanf & Scharpf, 1978);
- strategic complexity and unpredictable actions because of the effects of one actor’s actions on other actors’ actions (Sørensen & Torfing, 2007);

² For more detail of the comparison of the three models, see Appendix A

- complex interactions because different actors have different perceptions of problems, solutions, and strategies (Hanf & Scharpf, 1978); and
- the durability of interactions over time of the effects of one actor's actions on other actors' actions (Agranoff & McGuire, 2003; Sørensen & Torfing, 2007).

NPG aims to govern these complex networks to increase the efficiency and effectiveness of public policy and service delivery (Klijn & Koppenjan, 2016). It focuses on measuring outcomes rather than inputs or outputs. The requirement for measurement under NPG goes beyond Gross Domestic Product (GDP) in measuring wellbeing and social progress (Au & Karacaoglu, 2018).

The current New Zealand Government (2017–2022) is taking steps to reform the public finance system to move towards the NPG model (Robertson, 2019). The reformed public finance system encourages collaboration among various government agencies and focuses more on long-term outcomes to enhance the achievement of efficiency and effectiveness in public service delivery. In particular, the emphasis of this reform is the use of a broader framing to measure the intergenerational wellbeing of New Zealanders rather than in purely economic terms (for more information about this broader framing, see section 3.6.3).

However, although NPG is theoretically developed and continuously debated, NPM still prevails in practice (Denhardt & Denhardt, 2015; Koppenjan, 2012). NPG is considered as post-NPM (Denhart & Denhart (2015); Koppenjan, 2012). It means that NPM is not abandoned; instead, it is expected to work more effectively than the current NPM arrangements. NPG has not completely eliminated NPM or even the Traditional Public Administration model. Instead, in a different way, all these models still exist in the underlying discourse and operating public sector models (Koppenjan, 2012).

The use of private sector techniques and methods, as adopted by NPM, has continued to be important in the public sector in New Zealand and many other countries (Pollitt & Bouckaert, 2011; Speklé & Verbeeten, 2014). Among these techniques and methods, contracting-out is considered the most common one.

2.3. Contracting-out

Governments increasingly provide public services via outsourcing to external parties. Two main forms of outsourcing are contracting-out and public-private partnerships (Alford & O'Flynn, 2012). Public-private partnerships are usually utilised for long-term contracts and mainly relate to infrastructure assets. This contracting form does not link to this research, so it will not be further discussed. Instead, this research focuses on the use of contracting-out.

Contracting-out is formed by contracts for the transfer of activities from government organisations to external parties. The external parties can be not-for-profit and community organisations, private sector companies and in some cases, other government organisations. In these contracts, the government is usually responsible for determining what will be provided and for the provision of the necessary financial resources (Ferris, 1986). Contracting-out is considered a form of privatisation because it significantly reduces government involvement and enhances private activities (Aulich & O'Flynn, 2007; Savas, 1987). As Grey and Sedgwick (2013) comment, contracting-out not only affects the relationships between the government, the community, and the voluntary sector; it also impacts the structure and outcomes of the relationships.

Contracting-out is increasingly popular with governments under NPM due to its perceived benefits, including eliminating the dysfunctions of bureaucracy, which is ironic, given that the NPM introduces extra layers of administration (Alford & O'Flynn, 2012; Chen et al., 2012; Sanderson et al., 2017). Contracting-out separates purchasing and providing functions within government organisations. Therefore, it significantly alleviates bureaucrats' incentives such as maximising budgets rather than controlling costs or enhancing the quality of the public services (Savas, 1982). In addition, it is argued that to the extent that a degree of competition exists, contracting-out successfully overcomes inefficient financial resource allocation and increases social service quality (Alford & O'Flynn, 2012; Grey & Sedgwick, 2013; Sanderson et al., 2017). However, Sanderson et al. (2017) argue that there is a serious lack of empirical evidence to support these conclusions.

Besides the benefits, the literature on the contracting models suggests that applying these contracting models contains challenges. According to Sanderson et al. (2017), the first

challenge is that the process of negotiation and the specification of contract deliverables is likely to be costly. This process takes a lot of time and money because principals and agents have to set the desired output, and/or outcome structure by using data collection and analysis, and developing measurement and monitoring systems (Selviaridis & Wynstra, 2015). They also need to clarify any specifications relating to contract quality or remedial actions that agents have to meet (Hannah et al., 2010).

The second challenge is the mismatch between risk and accountability in terms of public sector governance. This issue is particularly heightened in the public service (Doerr et al., 2005) since, should the agents fail to deliver the required services, the principal has statutory responsibility for the provision of services to the beneficiaries. In effect, the principal retains ultimate responsibility for service failures which damage governments' reputations (Cordery, 2017; Ryan et al., 2011).

The third challenge raised by the contracting model literature is transparency, especially transparency in the selection of contractual partners, and in respect of the terms of contracts with private sector providers that are claimed to be commercially sensitive (Love et al., 2010). But, again, the literature about the challenges of using these contracting models also presents very limited evidence (Edwards & Hulme, 1996; Sanderson et al., 2017).

Although contracting-out is mostly used in the delivery of social services under NPM, it does not mean all transactions should use this form. Studies of which types of public services should use contracting-out have, in the context of NPM, utilised the theory of transaction-cost economics. The literature of transaction-cost economics shows that contracting-out brings better results when applied to certain kinds of transactions. Other transactions appear to be conducted more effectively and efficiently by hierarchical or rule-governed organisations (Bryson & Ring, 1990; Kettl, 2006). More specifically, it is argued that contracting-out is likely to be the first choice when the transactions are highly contestable (i.e., where a market exists or can be created). Contracting-out may also be optimal when the transaction costs are low. By contrast, when transactions are less frequent, or are uncertain, or involve high asset specificity, hierarchical governance structures may be more efficient than markets (Bryson & Ring, 1990; Williamson, 1985).

With the public management reforms, New Zealand governments have extensively used contracting-out for the delivery of social services (Boston et al., 1996). This use varies significantly across different levels of government. At the central government level, contracting-out is extensively used in areas like training and health care. Other fields like border protection, tax collection, and the payment of benefits are still largely performed by the government. At the local government level, contracting-out is more likely to be used in areas such as refuse collection and disposal rather than in areas such as administration and resource management (Boston, 1996). In the case of refugee resettlement services in New Zealand, the government agencies mainly contract NGOs such as the New Zealand Red Cross, along with English language tertiary providers to supply the orientation services, language and employment skills for former refugees to resettle in local communities, while the financial resource services, such as the payment of social support and benefits, remains controlled by the Ministry of Social Development. NGOs thus play an increasingly important role in the use of contracting-out.

2.4. Non-government organisations

Non-government organisations (NGOs) have, worldwide, grown remarkably in number in recent decades. NGOs can be referred to by different names such as civil society organisations, private voluntary organisations, charities, not-for-profit organisations, or third sector organisations (Salamon & Anheier, 1992). NGOs comprise a broad range of organisations with different purposes and structures (Cordery et al., 2018). The World Bank defines NGOs as "private organisations that pursue activities to relieve suffering, promote the interests of the poor, protect the environment, provide basic social services or undertake community development" (Malena, 1996, p. 7). In a wider definition, an NGO can be any non-profit organisation working independently from the government and are typically value-based organisations which mostly rely on the funding from charitable donations and the working support from volunteers (Malena, 1996; Office of the Auditor-General, 2006).

NGOs generally have the below key characteristics:

✓ *Voluntary, mission-oriented organisations*

Different from for-profit organisations, which focus on the achievement of profits, and from public sector organisations, which are driven by multiple and often conflicting economic, social and environmental purposes, NGOs as voluntary mission-oriented organisations usually operate for specific purposes which are defined in their mission statement (Dacombe, 2011; Van Staden & Heslop, 2009).

✓ *Diversity of stakeholders*

The stakeholders involved in the operations of NGOs are typically simplified into three primary groups: funders, sector regulators, and clients and communities (Ebrahim, 2003b). Funders may include governmental organisations, individual donors, corporate sponsors, and international organisations. Sector regulators include government agencies, professional bodies, and self-regulatory groups. Clients and communities include project beneficiaries, clients of services who may pay for those services provided, and the community who may be involved in, or affected by, the operations of the NGO. Although NGOs aim to operate for their specific mission purposes, the demands of these different stakeholder groups do not always well match each other. Particularly, when NGOs contract with government agencies to provide particular services, NGOs may face conflicts between the demands and requirements of these government agencies and the needs of beneficiaries. Satisfying all these demands is always a challenge of any NGOs (Ebrahim, 2003a).

✓ *Significant volunteer contributions*

In NGOs, volunteers play an integral role that is rare in either for-profit or public sector organisations (Ryan et al., 2014). In the United States, annually, one billion people volunteer their time for NGO activities, with an estimated value-added of \$US1,348.1 billion (Salamon et al., 2011). However, volunteers usually devote their time and efforts for NGO activities because they would like to contribute to a better world rather than work because of financial ends. Therefore, with the current accounting system, “financial reports fail to demonstrate a

not-for-profits accountability for its reliance on, and use of, volunteers" (Ryan et al., 2014, p. 388).

✓ *Non-reciprocal and restricted financial contributions*

Globally, it is estimated that 62% of NGO revenues come from the contributions of governments or private donors (Salamon et al., 2007). These contributions may exist under various forms including grants, donations, endowments, and bequests (Ryan et al., 2014). The biggest single financial contributor to an NGO is regularly a national government (Werker & Ahmed, 2008). The contributors usually do not require any economic return; instead, contributors would like to see others helped by their funds (Andreoni, 1990; Rose-Ackerman, 1996). However, these contributions are usually restricted by conditions. For example, funding received from contracting with governments may only be used for the purposes raised in the contract agreement. Disclosing how the funds were used, in line with the imposed limitations, is a key aspect of the financial accountability of an NGO. However, internationally, there is a lack of consistency and standardisation in recognition and disclosure on this matter. Therefore, it is hard for stakeholders to assess whether the NGO fulfils its "financial and 'designed purpose' obligations" (Ryan et al., 2014, p. 387).

✓ *The complex principal-agent relations of accountability in contracting-out*

It is common that governments nowadays outsource to NGOs for the delivery of social services. However, contracting between a government and NGOs is different from contracting in the private sector. This is because even with outsourcing, the government still decides any "specification, management, and evaluation" (Cordery, 2017, p. 82) of outputs and outcomes from the services delivered by the NGO (Jensen & Stonecash, 2005). Cordery (2017) also states that in terms of risk-sharing between the government and the NGO under contracting, the government ultimately carries more risk than the NGO when the NGO fails to meet service standards because the government is frequently the "provider of last resort" when service failures occur.

NGO accountability is far more complicated than just a simple principal-agent relationship as NGOs' actions are affected not only by multiple principals and interests, but also by their own

missions and values. Their missions add “an ethical or value-based dimension to accountability” because they highlight the inside motivations of agents rather than the outside forces deployed by principals (Ebrahim, 2003b, p. 199). Such “inside” motivation requires that both funders and NGOs build a “reciprocated sense of responsibility” (Ebrahim, 2003b, p. 200) that concerns the bi-lateral demands of both principal and agent, rather than those unidirectionally imposed by the principal. Therefore, NGOs play a dual role as both the principal and the agent in their relationship with government agencies and other actors. However, the level of reciprocity depends on the strength of agents’ voices in the development of “expectations, standards, and monitoring regimes” (Ebrahim, 2003b, p. 200), as well as the collaboration of principals. If this intrinsic form of accountability develops strongly enough, it will help to work through or minimise conflicts of interest and create a fair and dignified exchange with the principal (Fry, 1995).

Since governments increasingly provide public services via outsourcing to NGOs, contract management has become a crucial task of public governance (Boston, 1996). Guidance on the contracting relationship between government agencies and NGOs in New Zealand is a key part of that contract management.

2.5. Guidance on contracting relationship between government agencies and non-government organisations

In New Zealand, the Treasury³, the Office of the Auditor-General⁴, and the Office of the Community and Voluntary Sector⁵ are the main authorities in charge of giving instructions and regulations about contract management. Currently, there are four key guidance documents relating to the diversity and complexity of funding arrangements published by

³ The Treasury has a responsibility to ensure that all government departments and Crown entities are aware of, and take into account, best practice principles in the management of public resources.

⁴ The Auditor-General examines how effectively and efficiently a public entity is carrying out its activities.

⁵ The Office of the Community and Voluntary Sector was subsumed into the Department of Internal Affairs in 2011, and its website was decommissioned in 2013. Content from the Office of the Community and Voluntary Sector was migrated to the Department of Internal Affairs website.

these authorities. A summary of key information in these four documents is provided in Appendix B.

The fundamental document guiding contracting with NGOs is *the Guidelines for contracting with NGOs for services sought by the Crown*, which was issued by the Treasury in 2009⁶. This document provides basic instructions for all departments and Crown entities when entering into contracting agreements with NGOs for the delivery of public services. These guidelines mention the forms of contracting, the principles of good management, and in particular, cover and explain all aspects of the contract lifecycle.

Generally, any agreement between a minister or a government agency and an NGO will be a contract or conditional grant that goes through six main stages or life cycle of a contracting arrangement. The life cycle starts with the Planning step, continues with the Selecting a provider, Negotiating the contract, Managing the contract, Reviewing and evaluating steps, and ends with the Start Over step. In the negotiation step, the price, the quality, and quantity elements of the specifications for service provision should be carefully discussed within a clear set of parameters. The end of a contract is an important part of the contract management cycle. Government agencies need to consider what to do in the future well before the end of a contract and consult with the NGO. The responsibilities of the government agency for contract management do not just end by signing a contract with an NGO. They are also responsible for the ongoing management of the signed contract, as well as the relationship with the NGO delivering the services.

To enhance public entities' existing practices, especially the Treasury's guidance mentioned above, the Office of the Auditor-General published two guidance documents on the management of funding arrangements with NGOs. The first, titled *Principles to underpin management by public entities of funding to non-government organisations*, issued in 2006, sets out principles that public entities should apply to deal with funding NGOs. Due to the diversity of public entities and NGOs, there is no single form or set of procedures that would be suitable for the good management of all funding arrangements with NGOs. Therefore, this

⁶Treasury first issued this document in 2001, then updated and reissued in 2009.

guideline aims to help public entities understand important principles. From that, public entities can utilise them to better allocate public resources.

Although mentioning the same types of funding arrangement as the Treasury document; this guidance, however, focuses on typical funding arrangements between public entities and NGOs. Table 2.1 shows the funding continuum and the basic requirements of each funding type.

Table 2.1

The funding continuum

Unconditional grants	Conditional grants	Relational contracting	Classical contracting
Limited or general unspecified expectations of performance	Some specified expectations of performance	High expectations of an ongoing relationship	Potential for future relationship not necessarily a driver
		Detailed performance specifications. Accountability is enforceable. Currently – a shift to clearly linking activities purchased to outcomes.	

Note. Reprinted from *Principles to underpin management by public entities of funding to non-government organisations* (p. 13) by the Office of Auditor-General, 2006. Copyright 2006 by the Office of Auditor-General.

It is important to note that the use of grant funding does not imply a normal contractual relationship between a purchaser and a provider. Therefore, grant and contract funding raise different accountability issues. Generally, an agreement between a government agency and an NGO is established in the form of a contract or conditional grant (Treasury, 2009). A contract is different from a conditional grant mainly by its legal enforcement, not its length or specification. Under a contract, accountability for public money is emphasised. NGOs are required to provide more reliable mechanisms to measure their performance in order to ensure accountability for public money. Whereas, under a conditional grant, NGOs are required to meet the grant conditions and these conditions provide the basis for

accountability. There are not clear remedies for the poor performance of the recipient, as long as they claim that they have met the conditions of the grant (Treasury, 2009).

The second document, published by the Office of the Auditor-General in 2008, titled *Public sector purchases, grants, and gifts: Managing funding arrangements with external parties*, provides instructions to assist government agencies in making decisions and managing risks when funding directly to an external party from an accountability perspective. The external party could be a commercial organisation, an NGO, another public entity, or another private body. This guidance goes into more detail about types of funding arrangements and their common features, as well as provides common examples. It mentions the aspects affecting decisions on the form of a funding arrangement, and the high-level expectations in terms of planning, selection, management, and review that accompany each type of funding arrangement.

Another set of guidelines launched by the Office for the Community and Voluntary Sector in 2010 is the *Code of Funding Practice*. This document does not duplicate the guidance issued by the Treasury or the Office of the Auditor-General but rather “embodies a common understanding of, and mutual commitment to, specified principles and minimum standards” (p. 7) that may be used by both government agencies and NGOs. The *Code of Funding Practice* assists government agencies and NGOs when they use public funds to deliver public services under contracting-out arrangements. It provides guidance in order to meet seven core codes and 22 key criteria in various circumstances.

Most parts of the *Code* can be applied to all funding arrangements, but they should be adjusted to meet the funding purpose and type of funding arrangement used. *Code 7* is particularly designed for accountability requirements. Accordingly, government agencies and NGOs have to clearly identify the outcomes and expectations for the activities when entering into the funding agreement. Adequate and reasonable notification is agreed on in the funding agreement for reporting and monitoring requirements. The parties of the contract should also identify the risks and agree on how to deal with them.

These four guidance documents provide an overview of types of funding, process of contracting, principles to manage the funding relationship between government agencies and

NGOs. These documents are useful in terms of providing general instructions; however, in practice, it is still challenging to apply these documents. Specifically, the instructions for accountability are not clear regarding definition, who are accountable and accountable for what, and what mechanisms they need to use to discharge their accountability. Furthermore, these documents focus on the instructions for management of single vertical relationships between a government agency and an NGO; none of these documents mention the accountability management of complex networks between diverse organisations involved in a particular funding programme, such as the refugee resettlement programme. These programmes are limited to one-to-one but involve multifaceted relationships. The lack of frameworks and instructions for accountability of horizontal networks is a serious issue as complex networks are increasingly common in public governance.

Public governance is moving toward the NPG model which highlights the necessity of understanding and managing the complex networks of public, private, and society actors. The refugee resettlement programme is run by networks of various government agencies, NGOs, volunteers, and local communities. Therefore, governance of these networks is an important element to obtain effective public governance.

2.6. Networks and network governance

2.6.1. Networks

A network is also known as an inter-organisational partnership, an alliance, or an inter-organisational collaboration (Barringer & Harrison, 2000; Borgatti & Foster; 2003; Brass et al., 2004; Chen, 2020; Provan et al., 2007; Provan & Kenis, 2008). Although “network” may be defined differently, “nearly all definitions refer to certain common themes, including social interaction (of individuals acting on behalf of their organisations), relationships, connectedness, collaboration, collective action, trust, and cooperation” (Provan et al., 2007, p. 481).

This study focuses on the whole network, which is in line with the aim of Provan et al., (2007) who define a network as “a group of three or more organisations connected in ways that facilitate achievement of a common goal” (p. 482). Although concurring with their view that a whole network consists of multiple organisations linked through multilateral ties, this study

does not so agree with the idea of achievement of “a common goal”. The idea of a common, or singular goal has been questioned. It is argued that even if a network is initially formed around the concept of a singular objective, as practice plays out the various parties involved will inevitably have their own reasons for participating and thus their own goals which may be consistent, complementary, or even conflicting (Stark, 2009). Organisations may coalesce around goals that are mutually supportive rather than identical. Networks, as viewed in this study, are composed of interdependent organisations in which the completion of individual goals are facilitated by the existence and actions of other organisations that may be pursuing quite different goals.

Because of the considerable advantages that networks can bring to both public and private sectors, networks have been widely seen as a crucial form of multi-organisational governance. Enhancing learning between members of networks, using resources more effectively, improving capacity to solve comprehensive problems, and providing better services for clients or beneficiaries are among the significant benefits of using a network form in organisational governance (Provan & Kenis, 2008).

Provan and Kenis (2008) raise a critical issue that although networks are increasingly recognised by practitioners and scholars, networks are mainly treated as a form of governance. There is a lack of attention to the governance of whole organisational networks. Provan and Kenis (2008) list possible reasons that could explain this issue. The first reason is that organisational scholars are so used to studying organisations, not multi-organisational arrangements (Salancik, 1995). Second, it is very time-consuming and costly to collect data from multiple elements of a network for network governance research. In addition, prior research on networks that considers networks as a unit of analysis has been conducted descriptively (Agranoff & McGuire, 2003; Goldsmith & Eggers, 2005; Huxham & Vangen, 2005; Van Bueren et al., 2003). There seems to be a reluctance to discuss formal mechanisms of control in that research.

Networks are commonly assumed to be collaborative arrangements and the governance of networks mainly involves hierarchy and control. Kenis and Provan (2006) and Provan and Kenis (2008) argue against this assumption. They claim that being viewed as multilateral

collectives, networks become exceedingly complex groups of entities that cannot be explained by using the traditional organisation theory and strategic management literature.

2.6.2. Network governance

Governance in the private sector is usually referred to in relation to the activities of boards. However, in public management, governance refers mainly to the funding and scrutiny roles of parliament, ministers, and government agencies. Increasingly, public governance emphasises the oversight roles of government agencies on the activities of NGOs and private organisations that have been contracted to deliver public services (Hill & Lynn, 2004).

Although networks are not legal entities and do not have a legal imperative for governance, a network should be treated as a unit of analysis, and governance of networks plays an important role in public policy development and implementation. This argument is raised by many scholars (e.g., Cornforth et al., 2015; Lindencrona et al., 2009; Provan et al., 2007; Provan & Kenis, 2008; Vangen et al., 2015). Provan and Kenis (2008) emphasise that “a focus on governance of networks involves the use of institutions and structures of authority and collaboration to allocate resources and to coordinate and control joint action across the network as a whole” (p. 231). Under this view, the focus on networks has been shifted from a typology of “collaborative governance” (i.e., viewing networks as a form of organising and governing) to one of “governing collaborations” (i.e., concerning the governance of networks) (Raab, 2014; Vangen et al., 2015).

Network governance requires a consideration of both network efficiency and the use of a participatory approach that involves affected parties in decision-making. According to Provan and Kenis (2008), most of the research on organisational networks has been studied in two approaches: the *network analytical* approach, and the *network as a form of governance* approach. They also claim that both of these approaches lack the analysis of network-level functioning and governance. More particularly, the *network analytical* approach concentrates mainly on “micro-level, egocentric aspects of networks” (p. 232). This approach was developed mainly based on the work of sociologists studying networks of individuals. In network analytical approaches, “the main objective can be either to describe, explain, or compare relational configurations or to use these configurations to explain certain outcomes”

(p. 232). It is argued that this approach does not sufficiently consider the functioning of networks because it does not treat networks as a unit of analysis. In contrast, the *network as a form of governance* approach does treat networks as a unit of analysis. Under this approach, the network is viewed as a mechanism of coordination, as network governance.

Provan and Kenis (2008) agree with *the network as a form of governance* view. However, they argue against this governance approach as it treats networks as undifferentiated forms. In their view, networks are “a set of actors or nodes, with relationships between these nodes as being either present or absent” (p. 233); thus, networks are various forms of social organisation which are different in structural patterns of relations. For that reason, Provan and Kenis (2008) argue that networks should be treated as a unit of analysis and governed in differing ways due to their differing structural patterns of relations. They found that theory on the forms of network governance has not been developed; therefore, they suggest three main forms of network governances, and also notice that in practice, these forms could be utilised in a hybrid way. The three models of partnership governance synthesised by Provan and Kenis (2008) are: *shared governance*, *lead organisation governance*, and *network administration organisation governance*.

Shared governance networks are “highly decentralised, involving most or all network members interacting on a relatively equal basis in the process of governance”, and hence the governance form is associated with a high level of trust in the network and helps build “community capacity” (Provan & Kenis, 2008, p. 234).

In *lead organisation governance* networks, a single member of the network acts as a lead organisation which coordinates most of network-level activities and important decisions of the network to achieve network goals. Thus, the network under a lead organisation governance tends to be highly centralised and brokered, with asymmetrical power.

The lead organisation may underwrite the cost of network administration on its own, receive resource contributions from network members, or seek and control access to external funding through grants or government funding. The role of lead organisation may emerge from the members themselves, based on what seems to be most efficient and effective, or it may be mandated, often by an external funding source. (Provan & Kenis, 2008, p. 235)

The lead organisation tends to be larger than other member organisations in a lead organisation partnership, and, hence, is able to provide resources and support to partner organisations; it plays a crucial role in decision-making, network activity coordination, and maintenance of both internal and external relationships.

Network administration organisation governance resembles lead organisation governance in that one organisation coordinates partnership activities and makes strategic decisions. However, different from the lead organisation network, the network administration organisation governance is external to the partnership and is not involved in service delivery; that is, the network administration organisation governance is established for the sole purpose of partnership governance.

As mentioned above, although Provan and Kenis (2008) suggest three forms of network governance, they highlight that in practice, these forms may be blurred or operate in a hybrid way. In this regard, Berthod et al. (2017) claim that the three forms of Provan and Kenis's (2008) network governance "are likely to overlap, co-exist" (p. 354). They also found that these three network governance forms are operated in different combinations. In the network they examined, these combinations showed a highly hybridised governance approach used in practice over time. In line with the suggestions of Provan and Kenis (2008) and the findings of Berthod et al. (2017), Chen (2020) also found that a hybrid governance form of network governance was adopted in the case study she examined, a pioneering settlement services network in Australia. In this case study, she found a hybrid form of network governance combines a lead organisation network model (as mandated by the contract with government agencies) and a shared governance model (as utilised by governance practice by the lead organisation).

An understanding of the models of governance is important in order to anticipate the advantages and disadvantages of using each model (either a pure model or a hybrid model) to govern a network. This study does not aim to evaluate the effectiveness of the refugee resettlement strategy. Instead, it focuses on examining the discharge of accountability for this strategy. Therefore, the purpose of the evaluation of network governance is to see how it affects the understanding and discharge of accountability. It focuses on how the network manifests the tension between accountability versus autonomy. In this regard, it has been

suggested by network scholars that accountability can become elusive and hence diluted or lost in horizontal/hybrid governance arrangements (Berthod et al., 2017; Bovens et al., 2008; Newman, 2004; Romzek et al., 2012). Also, Fimreite and Lægreid (2009) notice that in horizontal governance, “accountability may be reduced and ambiguous” (p. 285). (Network accountability will be discussed in more detail in Chapter 4).

As a starting point, it could be stated that the organisational networks of the New Zealand Refugee Resettlement Strategy are managed under the lead organisation governance model. The two lead organisations in this resettlement strategy programme are MBIE and the New Zealand Red Cross. (This statement will be critically analysed further in more detail in Chapter 7).

2.7. Summary

This chapter has provided the background of public governance. The historic shift from Traditional Public Management to NPM and towards NPG has been explained. Although NPG is increasingly applied in democratic governments, it is noticed that this new form does not eliminate the previous forms. Instead, in a different way, all these models still exist in the underlying discourse and public sector operating models. For a better understanding of how these public governance models work, the key elements of public governance, including “contracting-out”, the key technique commonly used in NPM that still plays an important role in NPG have been presented. This chapter has also discussed the role of NGOs as the central party in this “contracting-out” of social service provision by government. The key guidance documents on contracting relationship between government agencies and NGOs were identified and, finally, networks and the governance of those networks have been outlined.

This background is important to understand the broad context of the study. In the next chapter, a literature review on accountability in public governance will be presented and the research gaps for this study will be identified.

CHAPTER 3: ACCOUNTABILITY IN PUBLIC GOVERNANCE

3.1. Introduction

As discussed in Chapters 1 and 2, public governance in many countries has been moving towards an NPG model that emphasises the understanding of complex interaction processes in the governance networks of public, private, and societal actors. This interdependence within social relationships is reflected by accountability processes (Roberts, 1991). Therefore, a robust accountability system is central to managing public governance. However, accountability is complicated, and its definition provokes debates. Accountability is even more complicated in the context of networks, as stated by Klijn and Koppenjan (2014), “If public policies and services are decided upon and delivered in networks comprised of various parties from within and outside government, accountability often is seen as problematic” (p. 242).

Thus, this chapter reviews the literature to deepen understanding of the concepts of accountability and the issues of accountability in public governance that have been researched so far. As introduced in Chapter 1 (and will be further analysed in Chapter 4), the Refugee Resettlement Strategy programme involves the working of government agencies and NGOs. Therefore, this literature review covers both NGO accountability and public sector accountability. Mostly, the components and issues of accountability are common for the two sectors. In cases where there are matters which are more typical in one particular sector, these will be specified.

The chapter is structured as follows. It first reviews the definition of accountability. Then, the correlations between accountability and responsibility, and accountability and trust are discussed. Next, accountability is critically analysed using the three components recommended by Dubnick and Justice (2004): *to whom* accountability is owed, *for what* accountability is demanded, and *how* accountability is discharged. Through the analysis of these three components, the key issues of accountability are highlighted. After that, the gaps explored by this research are identified and presented. Last, a summary of this chapter is provided.

3.2. Definition of accountability

Accountability is a complex concept and can be defined in a number of ways (Ebrahim, 2003b; Geer et al., 2008; Kearns, 1994; Laughlin, 1990; Roberts, 1991). At its simplest, accountability can be referred to as “the giving and demanding of reasons for conduct” (Roberts & Scapens, 1985, p. 447). This definition provides an idea of the core sense of accountability, which is the requirement of explanations for activities conducted. However, this definition is too generic for evaluating the accountability of actors for their actions.

Paul (1992) defines accountability in a more specific way. Accordingly, accountability is defined as “holding individuals and organisations responsible for performance measured as objectively as possible” (p. 2). This definition infers an oversight function by superior authorities, with obvious standards of performance, judgement, or assessment established (Kearns, 1994). According to Kearns (1994), this definition assumes that the chain of higher authority in an organisation is clear, the performance standards are unambiguous, and reporting mechanisms are inflexible. However, Kearns argues that these assumptions are unlikely to be found in NGOs where there may be an unclear chain of authority, where there may be limited standards for comparative assessment, and where reporting mechanisms are not always consistent. In addition, although Paul’s (1992) accountability definition is more specific as to who are held to account and for what they are accountable, it is still not clear who requires accountability from these individuals and organisations, and the relationship between these two parties.

Therefore, the definition of accountability is continuously being developed. It has been broadly conceptualised in terms of a principal-agent relationship (Prakash & Gugerty, 2010). One of the definitions clearly showing this relationship is the one suggested by Romzek and Dubnick (1998): Accountability is “a relationship in which an individual or agency is held to answer for performance that involves some delegation to act” (p. 6). In such a relationship, the principals transfer their resources to the agent and require the agent to use those resources in a certain way that meets their expectations (Considine, 2002; Prakash & Gugerty, 2010; Romzek & Dubnick, 1998). These expectations can be written and explicit or non-written and implicit (Laughlin, 1990; Roberts, 2001). In the case of NGOs, which are mainly funded by the government, the NGO is described as the agent of the government and the

government is the principal of the NGO. This definition identifies the relationships between the principals and agents in using resources; however, it does not show clearly the role and actions of both principals and agents if agents fail to meet the expectations of principals.

Also based on the principal-agent relationship, another definition of accountability developed by Bovens (2007), which widely cited in the public sector, does address the shortcomings in Romzek and Dubnick's (1998) definition as mentioned above. According to Bovens, accountability is:

a relationship between an actor and a forum, in which the actor has an obligation to explain and justify his or her conduct, the forum can pose questions and pass judgement and the actor may face consequences. (p. 450)

This definition mentions more particularly the role and actions of each party in the accountability relationships. Three questions can be extracted from this definition to identify the relationship between the actor and the forum:

- Does the actor have an obligation to explain and justify his or her conduct?
- Can the forum interrogate the actor and pass judgement on the conduct of the actor?
and
- Could the actor face consequences?

It can be inferred from these questions that a relationship involving accountability is clearly distinguished from a simpler wish to share information, cooperate, or be transparent (Dormer & Ward, 2018). It is clear from the definition that actors or agents have an obligation, and the principals can judge and punish (or reward) the agents if the agents do not (or do) fulfil their obligation.

However, viewing accountability from the principal-agent perspective has been increasingly contested when applying it to NGOs and governance networks. Dormer and Ward (2018) comment that Bovens's definition is based on agency theory and possibly overemphasises the role of principals. They state, "drawing on agency theory, the economically and contractually framed conceptions of accountability emphasise the role of a principal in defining, *ex ante*, objectives and related metrics" (p. 7). Their argument is in line with Ebrahim's (2003a)

argument that the effects of the process of accountability are more complex and various than that assumed within a one-to-one principal-agent relationship. The process of accountability is even more profound within NGOs because of NGOs' complicated and unique characteristics (as mentioned in Chapter 2).

Ebrahim (2003b) points out four main limitations of a principal-agent perspective when it is used to view NGO accountability. First, although the principal finds solutions such as monitoring the activities of the agent or applying performance-based compensation to prevent the incongruence of interests between the principal and the agent, it cannot be guaranteed that the agent will not find alternative ways to pursue self-interest.

Second, the principal-agent perspective heavily concentrates on external means of ensuring accountability and neglects the important principles of internal accountability. Third, it also excessively focuses on the behavioural requirements of the agent and deemphasises those of the principal. This is inequitable because the assessment of the agent's performance depends on the requirements set by the principal. Being an interactive relationship, the behavioural requirements must be considered from both sides.

Fourth, unlike business organisations which may be seen as accountable primarily to shareholders⁷, NGOs and public sector organisations are accountable to multiple and diverse stakeholder groups, including principals such as government funders, non-government large funders, other donors, volunteers, and most importantly, beneficiaries. Although the interests of each of these stakeholders may coincide to some degree, at other times their interests may conflict. Therefore, accountability from a principal-agent perspective which focuses on a single one-to-one relationship, may not suit the NGO and public sector accountability contexts. Ebrahim's (2003b) analysis helps clarify the complexity in the relationship between an entity and its stakeholders and governance networks.

The view of accountability in the context of a hierarchy of principal-agent relationships has been dominant under NPM. This economically framed approach to accountability has been

⁷ There is a broad literature that stresses a more diverse accountability for business; see, for example, the International Integrated Reporting Council.

prevalent in New Zealand's public sector reforms of the 1980s and early 1990s. However, the one-to-one principal-agent relationship is also not suitable to apply in the context of NPG. Here, accountability is even more complex. Discussing this complex nature of accountability in a public context, Denhardt and Denhardt (2015) state that it encompasses:

a constellation of institutions and standards including the public interest, statutory and constitutional law, other agencies, other levels of government, the media, professional standards, situational factors, democratic norms, and of course citizens. (p. 123)

Public sector entities face the "problems of many eyes" (Bovens, 2007) in having to effectively discharge their accountability to the diverse and often competing demands of their forums. Therefore, clearly, a one-to-one relationship is not suitable to the situation of the multi-faceted accountability in the NGO or public sector.

Considine (2002) also argues that accountability should be conceived as a range of relationships that are not just limited to one-to-one principal-agent relationships. He describes a "multidimensionality" of relationships that create a complexity to which the "traditional standard of line authority" in which accountability is "defined primarily either as the following of rules or as honest communication with one's superiors" is no longer applicable (p. 22). In other words, accountability is not simply a legal obligation, which implies a one-way hierarchical relationship, but also a moral obligation, which suggests a more two-way establishment and recognition of obligations. Thus, accountability in the context of NPG, which highlights sharing mandates for the provision of public services, demands that "traditional line accountability must be accompanied by a cultural framework of obligations" (Considine, 2002, p. 30).

The issue of managing various accountability relationships is also mentioned by Romzek and Dubnick (1987) in their definition of accountability. They state that "accountability involves the means by which public agencies and their workers manage the diverse expectations generated within and outside the organisation" (p. 228). This definition emphasises the importance of managing the wide range of demands from all parties involved in, or affected by, the activities of the organisation. It mentions the aspect of strategy (Kearns, 1994), which had not been mentioned before in the accountability definition by others. Following Romzek

and Dubnick's (1987) accountability definition, executives and staff need to manage accountability relationships in a comprehensive manner.

Professional and scholarly communities may never agree on one definition of accountability, and its scope remains dynamic. At the very least, there is a basic understanding that accountability plays a central role in the relationships among various actors, where some are held to account for their behaviour and actions to others, and others can pass judgements and impose sanctions or rewards on these accounts.

In this study, the researcher uses a combination of the definition of Bovens (2007) and the definition of Romzek and Dubnick (1987) as the guided accountability definition for data analysis. Bovens's (2007) definition of accountability is commonly applied in the public sector. As this study focuses on the delivery of public services to former refugees, this definition clearly identifies the roles and obligations of agents and principals. The limitations of this definition as analysed above can be reduced if it is combined with the definition of Romzek and Dubnick (1987) that emphasises the diversity of stakeholders and the management of these diverse expectations. Accountability relationships in networks are complex; therefore, anticipating, identifying, and managing the diverse expectations of the diverse parties involved in, or affected by, the actions of the networks must be the focus of accountability processes to enhance the effectiveness of the governance networks. Thus, taking a combined view between these two definitions can bring us closer to an understanding of what accountability is in the context of this research.

Therefore, the accountability definition used to guide this study is:

Accountability refers to the diverse relationships between parties involved in, or affected by a programme/action, in which each party has an obligation to explain and justify his/her or their conduct, and other parties can pose questions and pass judgement and the party may face consequences.

This definition emphasises the variety of relationships between different parties, not only the one-to-one principal-agent relationship. In addition, it reduces the overemphasis on the role of principals. It implies a fair relationship between parties, in which each party has rights and obligations to explain and justify their conduct, as well as each party can pose questions and

pass judgement. Also, it should be noted that in this definition, the term “consequence” is used instead of “sanction” to avoid bias towards negative forms of scrutiny. Many accountability arrangements do not aim at punishing any parties with fault, rather they focus on positive judgement about the conduct of parties and will even reward them (Bovens, 2007). Therefore, the term “consequences” used in this definition is a more neutral expression. This definition of accountability also emphasises the equal opportunity for each party’s involvement in the decision-making of a project. No party is more important than the others. All parties need to seriously explain their conduct and justify the action of others for the purpose of improving the ultimate outcomes.

Linking to the Refugee Resettlement Strategy in this study, as given in Chapter 1 and will be presented in more detail in Chapter 4, there are various parties involved in the strategy, including government agencies, NGOs, volunteers, and former refugees. In those relationships, each of the parties can be an actor who is held to account to the other parties for the services they deliver or receive. These complex accountability relationships cannot be examined only in the upward dimension. Instead, these relationships need to be explored and examined in a wider view that also considers horizontal, diagonal, inward, and downward dimensions.

3.3. Accountability vs. Responsibility

The confusion in accountability definition is further increased by the interchangeable use of the words “accountability” and “responsibility”. However, they are complementary rather than synonymous. Being responsible for something or someone does not necessarily mean being accountable (Gregory, 2012). As Uhr (1993) suggests:

Accountability relates externally to policy justification and public explanation; responsibility relates more directly to the tasks of governing – to the inner operation of offices of responsibility.... Accountability is about compliance with authority whereas responsibility is about empowerment and independence. Accountability is the negative end of the same band in which responsibility is the positive end. If accountability is about minimising mis-government, responsibility is about maximising good government. (p. 4)

Based on the distinction drawn by Uhr (1993) above, Mulgan (2000) also clarifies the difference between these two terms. Accordingly, accountability is more related to the external functions of scrutiny, such as holding to account, requiring justifications, and imposing sanctions (this is considered the core sense of accountability), while responsibility emphasises the internal functions of professional morality and ethical values.

There is an ongoing debate about “how far public servants should rely on their professionalism and sense of personal morality and how far they should simply be following instructions from their political masters” (Mulgan, 2000, p. 557). Denhardt and Denhardt (2015) describe how the parameters of this debate were established in the 1940’s by Carl Friedrich (1940) and Herman Finer (1941). Friedrich suggested that the accountability of public servants should be driven by the internal responsibility to their technical expertise and professional standards and values. In contrast, Finer insisted that public servants should be primarily accountable to external controls initiated by elected officials.

In line with Finer (1941), Mulgan (2000) advocates the restriction of accountability to its core sense that emphasises calling to account through political and legal mechanisms of external scrutiny and sanctions. In his view, the original core of accountability, signifying external scrutiny, justification, sanctions and control, is satisfactorily distinct and crucially stands on its own a separate concept. He states, “such a distinction allows ‘accountability’ to stand on its own, no longer under the wing of ‘responsibility’, and thus recognises its growing salience, while still confining it to its original, and still most widely accepted, sense.” (p. 558).

In contrast, Cornwall et al. (2000) support Friedrich's (1940) argument and suggest that accountability should be broadened to not only being “held responsible” by others, but also “taking responsibility” for oneself. As such, accountability has both external scrutiny function as “an obligation to meet prescribed standards of behaviour” (Chisolm, 1995, p. 141), and an internal dimension motivated by “felt responsibility” through individual action and organisational mission (Fry, 1995). Ebrahim (2003b) further analyses that such “inside” motivation requires both government agencies and NGOs to build a “reciprocated sense of responsibility” (p. 200) in their accountability relationship that concerns the demands of various parties rather than those unidirectionally imposed by the principal. The changing in the way these two concepts are understood is stated by Mulgan (2000):

Whereas formerly “accountability” was usually seen as a part of “responsibility” (the external aspect), the position is now often reversed with “responsibility” taken to be a part of “accountability” (the internal aspect). (p. 558)

Extending beyond the original meaning of accountability to include responsibility is challenging but it reflects a more holistic perspective on the concept of accountability. This thesis does not narrow its scope to the core sense of accountability; instead, it adopts a broader sense of accountability which highlights the inner responsibility to enhance the deep analysis of the nature of accountability relationships in the context of the refugee resettlement service provision. The concept of “being responsible to” someone or something is vital to explaining broader accountability relationships in a network. The formal contractual relationships between government agencies and NGOs, or between an NGO and other service providers, may be simplified in terms of upward accountability involving the external imposition of sanctions or rewards. But the relationship between an NGO and/or a government agency and the refugees that it supports is different and involves more of a concept of “being responsible to”. It would be more ideal if all government officials saw themselves as being, to some extent, accountable to the general public but not in a formal contractual sense.

3.4. Accountability vs. Trust

Regardless of the definition of accountability, trust is always an important consideration. The notion of accountability that is based on agency theory assumes self-interest in the relationship between principals and agents, and focuses on controlling opportunism and distrust rather than on trust (Bouckaert, 2012; Gruening, 2001; Roberts, 2001). This self-interest may intensify individual defensiveness and distrust among stakeholders in an organisation. Because of distrust, principals use many management techniques to prevent the self-interest actions of agents (Roberts, 2001), and because of distrust, agents tend to try to protect their interests and hide the real results of their work (Cordery & Baskerville, 2011).

“Trust suggests a deeper level of personal engagement and vulnerability than that employed in contractual relationships” (Cordery & Baskerville, 2011, p. 201). Trust can relate to relationships between organisations, but also with individuals in the organisations

(Nooteboom, 2002). Trust usually relies on the mutual experiences of the actors over time. Relationships that are not based on formal contracts are underpinned by a sense of responsibility to other parties which in turn is facilitated by an element of mutual trust. Generally, the level of trust is high in cases where information is collectively available to both (all) partners, where the cooperation has lasted for long periods of time, and where the parties have met each other regularly (Free, 2008; Ring & Van de Ven, 1992).

There is an interaction between accountability and trust: the higher the levels of trust, the less likely it is for accountability to be normatively prescribed. Cordery et al. (2010) propose that under hierarchical accountability systems, it is likely that the government and other funders control matters through contracting rather than trust the operations of NGOs. They require accountability obligations as a controlling mechanism over the NGOs. Therefore, they focus to a greater degree on reports, on achieving quantitative outputs in as much detail as possible. And also, they may clearly warn that they will withdraw or reduce funding if the NGO does not achieve what they require. Therefore, NGOs face pressures to make their reports sufficient to satisfy the funders (Cordery et al., 2010). Lower levels of trust may also facilitate the logic of loose-coupling by which NGOs may continue doing what they believe to be important while also reporting “artifactual” information to funders. Alternatively, some of these entities may take fewer opportunities to support, encourage and care deeply for their beneficiaries and their communities. They may be reluctant to collaborate with other providers for any other programmes as they concentrate on satisfying the demands of their funders (Najam, 1996).

Roberts (2001) proposes a more trust-based form of accountability called holistic accountability, in which relationships between parties (i.e., actors and forums in Bovens’s (2007) accountability definition) are based on trust rather than control. According to Roberts, as trust “is neither chosen nor embedded but is instead learned and reinforced, hence a product of ongoing interaction and discussion” (Powell, 1996, p. 63), the forums under trust-based forms of accountability focus on listening to what actors try to do, appreciate actors’ achievements and share with actors’ problems. Such forums let actors have more freedom to design their programmes and work on what they think are the best ways to achieve their

missions and duties. Forums also tend to encourage service providers to collaborate and be responsive to their community, their beneficiaries.

Giddens (2013) states that there has been a shift away from hierarchical accountability relationships to accountability relationships that highlight trust and shared values. Cordery et al. (2010) also find that funder–provider trust is necessary for holistic accountability to be achieved, which looks towards serving all stakeholders, rather than just focusing on the funder. They suggest that:

Organisations need to develop trusting relationships with a broad range of stakeholders, be proactive rather than reactive, and involve stakeholders in dialogue and debate to agree the values and priorities that should drive organisational strategy. (p. 796)

Through the above discussions, it can be seen that accountability is a broad and complicated concept. Due to the complexity, accountability needs to be analysed in a systematic way that can cover most of the key components of this concept to better understand and use it. Dubnick and Justice (2004) suggest that using the basic questions of *who is accountable to whom for what and how*, the most common characteristics of accountability can be studied. The question of who is accountable has been discussed together with an analysis of the accountability concept in section 3.2 of this chapter. It is also noted that based on whether individuals or corporate entities enter accountability relationships, the actors that are required to be accountable can be individuals or organisations (Bovens, 2005). This thesis mainly focuses on the notion of organisational accountability of an NGO or a government agency *per se* which accepts responsibility to deliver social services to former refugees. However, it is acknowledged that an individual (the CEO or minister), or a group (the Board) may also be called to account.

Following Dubnick and Justice's (2004) suggestion, the literature on accountability will be further reviewed based on the three questions:

- To whom is accountability owed?
- For what is accountability demanded? and
- How is accountability discharged?

Each of these three questions will be discussed in more detail next.

3.5. To whom is accountability owed?

Both public accountability and NGO accountability in practice encounter a multi-faceted issue of to whom they are accountable. As stated by Dormer and Ward (2018), public organisations and NGOs in practice have to deal with not just a hierarchy of contractual, or quasi-contractual, relationships which already clearly identify objectives and responsibilities; they are now having to operate in a heterarchy of relationships which involves many conflicting and vague objectives. Romzek (2000) describes this as the “thick web of multiple, overlapping accountability relationships within which public administrators work” (p. 23). Bovens (2007) names this issue “the problem of many eyes” and acknowledges that organisations in practice deal with “a plethora of different forums all of which apply different criteria” (p. 455). These forums can be grouped into five main categories: upward accountability, inward accountability, downward accountability, diagonal accountability, and horizontal accountability.

3.5.1. Upward accountability

The accountability of government agencies to relevant ministers or the accountability of NGOs to their funders is most often analysed and usually classified and termed as upward accountability (Edwards & Hulme, 1996). Upward accountability has been described in various terms such as hierarchical accountability (O’Dwyer & Unerman, 2008), individualising forms of accountability (Roberts, 1991), or vertical accountability (Bovens, 2007). Upward accountability mainly focuses on meeting the demands of primary stakeholders who have the power to decide or control access to an organisation’s resources.

In terms of NGO accountability, upward accountability usually refers to the relationship with donors and governmental funders, and it often focuses on the “spending of designated moneys for designated purposes” (Najam, 1996, p. 342). In this relationship, the funders provide financial resources and impose financial control on NGOs. They also impose policy control on NGOs to ensure their funding is used for their selected purposes. In particular, the requirement for accountability is not only related to whether the provided money is spent, but more importantly, on whether the money is spent on the designed purposes.

Upward accountability has been criticised due to its shortcomings. Roberts (1991) argues that hierarchical forms of accountability do not acknowledge the actual interdependence and interpenetration of accountability in organisational activities. O'Dwyer and Unerman (2008) contend that the characteristics of hierarchical accountability are narrow in function and have a short-term orientation. Ebrahim (2003b) also points out that upward accountability overemphasises a narrow conception that indulges external oversight. Furthermore, Roberts (2001) argues that accountability discussions should consider other aspects beyond the power to include the pervasive feature of organisational and social life. Such a socialising process is nurtured by face-to-face contact between people at every level of the organisation. Also, this process creates opportunities to question, verify and listen to better understand others and understand the organisational reality. In line with Roberts (2001), Ebrahim (2003b) admits to and appreciates "the complexities, uncertainties, and long time frame associated with social development work" of accountability (p. 193) and suggests a broader view of accountability that is not binary but is multifaceted. Therefore, there is an increasing call for a more holistic view of accountability that includes inward and downward accountability.

3.5.2. Inward and downward accountability

Holistic accountability (O'Dwyer & Unerman, 2008) is described in different ways such as socialising forms of accountability (Roberts, 1991). This form of accountability encompasses a wide range of stakeholders who are affected by the activities of organisations (O'Dwyer & Unerman, 2008). Its most important characteristics, ideally, are no asymmetries of power and the openness of conversations in respect of crucial organisation events (Roberts, 1991). Holistic accountability, therefore, refers to the broader form of accountability that tends to focus on long-term missions. Holistic accountability does not only concern hierarchical accountability, it also concerns *inward accountability* and *downward accountability* (O'Dwyer & Unerman, 2008; Roberts, 1991).

Downward accountability most directly refers to accountability to beneficiaries, to whom NGOs and public sector entities primarily provide services. These beneficiaries are the people that the public programmes are designed to "benefit". Downward accountability toward beneficiaries is increasingly paid attention by NGO practitioners, policy makers, and scholars (Dewi et al., 2019). There are significant NGOs and public organisations attempting to

discharge their beneficiary accountability in order to fulfil their commitments and adopting the rights-based approach which treats beneficiaries as rights claimers, rather than merely aid recipients (O’Leary, 2017).

Many studies have examined the mechanisms used by NGOs and public organisations to discharge their accountability to their beneficiaries (e.g., Ebrahim, 2003a, 2016; Edwards & Hulme, 1996; Wellens & Jegers, 2011, 2014). Edwards and Hulme (1996), for example, find that beneficiary accountability is likely to be discharged through informal and ongoing communication. It is suggested that the participation mechanisms can be used to discharge downward accountability (Ebrahim, 2003a, 2016; Wellens & Jegers, 2011, 2014) (more detail of participation mechanisms will be presented in section 3.7.3).

Downward accountability is also understood in a broader view that includes more than just the people that directly benefit from the public programme; it also acknowledges accountability to communities or regions that are indirectly affected by the activities of that programme. Awio et al. (2011) found that downward accountability toward communities can be achieved through transparent and trustable interactions and a high level of collaboration with the community in decision-making in respect of public services. However, accountability towards the needs and desires of communities is still weak and not legally enforceable (Ebrahim, 2003; Najam, 1996; Taylor et al., 2014). The role of communities is usually mentioned under the concept of “participation” (which will be discussed in section 3.7.3). Nevertheless, the participation concept is undeveloped and often misused (Boomsma & O’Dwyer, 2014; Ebrahim, 2003; Najam, 1996; Vivian, 1994; White, 1996). Najam (1996) contends that participation often only allows local communities to agree with NGOs or government agencies’ intentions. The author further argues that in reality, NGOs are likely to be more accountable to their government agencies than to their communities. This is mainly because government agencies often have the power to impose coercive mechanisms, whereas there is no clear regulations or sanctions threat to NGOs if they do not fulfil their accountability to their community. As a consequence, the community’s demands are often ignored.

Therefore, although NGOs and public organisations have become increasingly aware of downward accountability, in practice its achievement is limited (Dewi et al., 2019; Taylor et

al., 2014). Downward accountability seems to be perceived as an instrument to attract more funders (Taylor et al., 2014) rather than arising from the aspirations to engage in downward accountability (Schmitz et al. (2012). Also, it is commonly thought by NGOs and public organisations that downward accountability is costly, time-consuming to discharge, and hard to measure (Dixon & McGregor, 2011; Dixon et al., 2006; Ebrahim, 2003; O'Dwyer and Unerman, 2008). Furthermore, there is no clear guidance on how to discharge such accountability (Boomsma and O'Dwyer, 2014; Najam, 1996).

Inward accountability refers to accountability of an organisation to its mission and staff. There is limited literature discussing NGOs' accountability to themselves (Christensen & Ebrahim, 2006; Najam, 1996). The mechanisms for operationalising a process of internal accountability are often poor because of "the ease to change their goals, the inordinate influence of charismatic leaders, a rapid turnover of staff, and the need to keep a united front against the enemy" (Najam, 1996, p. 349).

In addition to inward and downward accountability, as Bovens's (2007) suggestion, NGOs and government agencies in practice face the challenges of being held to account to different forums which apply different criteria. In that sense, these actors are also accountable to quasi-legal forums. This is referred to as *administrative accountability* and *professional accountability*, which are discussed in the following section. These accountability types represent *diagonal accountability* as argued by Bovens (2007).

3.5.3. Diagonal accountability

Administrative accountability

NGOs and government agencies are accountable to the range of quasi-legal forums including auditors, inspectors, and controllers to ensure that their operations obey the rules and regulations set for these organisations. Based on these specific standards and prescribed norms, administrative forums scrutinise these organisations' financial and administrative reports. NGOs and government agencies are now increasingly mandated to broaden their accountability to secure not only the probity and legality of the fund spent, but also the efficiency and effectiveness of their activities (Bovens, 2007).

Internationally, these administrative forums are slightly different in their names and functions, for example, national or local ombudsmen and audit offices, independent supervisory authorities, inspectors general, anti-fraud offices, and chartered accountants (Bovens, 2007). In New Zealand, these forums include the Office of the Auditor-General, the Ombudsman, the Serious Fraud Office, the Commissioner for the Environment, and the Treaty of Waitangi Tribunal (Dormer & Ward, 2018). The Treasury, State Services Commission, and a number of other central government departments also scrutinise the operations of other departments, departmental agencies, crown-owned entities, and local governments (Dormer & Ward, 2018). A key distinguishing feature of administrative accountability is that any sanctions or rewards are not applied directly. Thus, the Auditor-General reviews the reports and activities of government departments but reports to Parliament. It is only Parliament (as the third element in the accountability relationship) that can impose sanctions or rewards.

Professional accountability

Besides the specific roles of managers or staff in an NGO or a public organisation, many of these individuals are professionals in a more technical sense. They may be qualified as lawyers, engineers, accountants, doctors, veterinarians, teachers, or police officers. Therefore, in many organisations, such as hospitals, schools, and psychiatric clinics, accountability relationships also exist between these organisations and their professional associations and disciplinary tribunals (Bovens, 2007). By including members of these professional bodies, NGOs or public organisations may need to comply with codes and standards that are laid down by professional bodies for all members.

3.5.4. Horizontal accountability

Upward accountability to funders or higher hierarchical levels has been widely discussed in both theory and practice. Inward and downward accountability have been also increasingly acknowledged. However, the processes and structures of public service delivery are increasingly complex as they involve the interactions of many different parties within and outside the government. These different parties need to work across departments and formal structures and deal with problems that cross organisational and professional boundaries (Hodges, 2012; Klijn & Koppenjan, 2014). In the case of the Refugee Resettlement Strategy,

social services are delivered to refugees by various government agencies and NGOs. This complex web of organisations is usually referred to as the governance networks. Koppenjan and Klijn (2014) define governance networks as:

more or less stable patterns of social relations between mutually dependent actors, which form around a policy programme and/or cluster of means and which are formed, maintained, and changed through series of games⁸ [strategic games: a model of governance network process]. (p. 69-70)

Within governance networks, various parties are involved in producing network results; therefore, it is hard to identify the contribution of each participant in terms of the services they provide in the network results (Klijn & Koppenjan, 2014). Bovens (2007) names this challenge “the problem of many hands”. He argues that because of the difficulty of being able to “unravel who has contributed in what way”, accountability relationships between different parties in those governance networks involving horizontal accountability or joint accountability became problematic (Bovens, 2007, p. 457). These relationships encompass “alternative conceptions of what is valuable, what is worthy, what counts” (Stark, 2009, p. 18). The use of existing vertical mechanisms becomes less effective to discharge horizontal accountability (Klijn & Koppenjan, 2014).

⁸ This term refers to a model of governance network process in which “policymaking, problem-solving, and service delivery take place in a network in which mutually dependent actors mould and shape problem definitions and solutions [...]. An interaction process within a network looks more like a strategic game. It involves set of outcomes with winners and losers” (Klijn & Koppenjan, 2016, p. 70). This model is considered to be an alternative for the rational phase model which is regarded as an intellectual design process. The intellectual design process model focuses on the perspective of the individual decision maker and his/her decisions. Therefore, “problem-solving can fail as a result of insufficient information about the nature of the problem situation and the effects of solutions, the lack of clear goals and specifications, not considering all options, and making assessments in a non-transparent way” (Klijn & Koppenjan, 2016, p. 70).

Horizontal accountability is also highlighted through the emergence of the NPG model (Denhardt & Denhardt, 2015; Koppenjan & Klijn, 2015; Osborne, 2006). As Brown (2009) noted, “social actors typically function in a plurality of contexts, with different aspects of their identity fading in and out of focus” (p. 322). Therefore, applying horizontal accountability in practice is challenging. The New Zealand Government has acknowledged these challenges and the problems of horizontal accountability (Public Services Commission, 2011). The main practical challenge is how to ensure a common understanding of accountability within diverse relationships, and to horizontally connect public agencies, NGOs, community groups, and private sector partners (Boston & Gill, 2011). The sharing of a common understanding of objectives and related relationships to deal with the horizontal accountability issue in governance networks is also stressed by Dormer and Ward (2018) who suggest this is more likely to be attained via a more open and constructive process of ongoing communicative action rather than a hierarchy of top-down, principal-agent relationships.

Achieving a better understanding of and applying horizontal accountability can be even more challenging because the research on accountability networks has been limited so far; as stated by Klijn and Koppenjan (2014), “when it comes to governance networks, the research on accountability has only just started” (p.256).

The discussion about *to whom accountability is discharged* above indicates that accountability is very broad and complex. NGOs and government agencies are held to account to a wide range of forums/stakeholders for their operations. With the problems of “many eyes” and “many hands”, the next question is for what are NGOs and government agencies accountable?

3.6. For what is accountability demanded?

NGOs and public organisations may be observed to constantly broaden their operations and their approaches or strategies for getting funding. Also, they are aware of the increasing concern of society about the effect of their operations on environmental and social problems. Therefore, the requirement for what NGOs and public organisations have to be accountable is also more specific and demanding. NGOs are traditionally accountable for their particular missions toward the minority they seek to serve. However, in a broader view, NGOs are not

only accountable for their economic performance (i.e., for living within their budgets, for the appropriate use of their funding), they are also accountable for the sustainable performance generated from their activities toward their original missions and their contracting with government agencies to deliver social services.

Generally, NGOs have to be accountable for their missions (Valentinov, 2011), but what is their most frequent underlying mission? Traditionally, NGOs have been presumed to serve the public interest, but by exploring the relationship between NGOs' operations and the public interest. Valentinov (2011) found that NGOs' missions are often to serve the needs of minority groups whom the government or market failed to serve. Therefore, according to this author, NGOs are not always necessarily expected to be accountable for a broader public interest. Rather, their accountability should be discharged in terms of their particular missions to the minority they seek to serve, and NGOs should not be criticised for pursuing particularistic missions.

However, Valentinov (2011) does not adequately address the changes in NGOs' operations due to their contracting with governments in the delivery of public services. Under the current model of public governance (which may lie somewhere between NPM and NPG), contracting is predominantly utilised. Such contracting drives a change in the operations and management of NGOs that have to be accountable for what they signed in the contracts and for what is required by the regulations (the outputs). Valentinov (2011) cautions that this change would create trends such as non-profit bureaucratisation and professionalisation in NGOs, and lead to the loss of autonomy and NGOs' traditional roles and values. To adjust this tendency, NGOs now also have to be accountable for societal values and expectations.

Many attempts have been made to identify the "for what" NGOs and public organisations are accountable. Researchers (e.g., Ebrahim, 2003a; Kearns, 1994; Leat, 1990; Stewart, 1984) use different terms to describe and classify the "for what" levels of accountability, but accountability for outputs and accountability for outcomes are two main levels that have been mentioned in the literature. Among the researchers, Stewart (1984) developed the "ladder of accountability", which was originally designed for the public sector and has also been used in NGOs. This "ladder" provides a useful illustration of the different levels of for what accountability is demanded. Therefore, this study follows Stewart's (1984) "ladder of

accountability” to classify the levels of accountability for outputs and outcomes that NGOs and/or government agencies have to be accountable.

The five levels of the bases of accountability – what Stewart (1984) calls a “ladder of accountability” are shown in Figure 3.1. This “ladder” can be divided into two main levels of accountability “rungs” that are *accountability for performing delegated tasks (outputs)*, and *accountability for achieving organisations’ purposes (outcomes)*.

Figure 3.1

Stewart’s ladder of accountability

3.6.1. Accountability for outputs

Accordingly, *accountability for performing delegated tasks (outputs)* includes the accountability for probity or legality, process accountability, and performance accountability ladder rungs. At the most basic level, NGOs and/or government agencies have to discharge their “accountability for probity or legality”, which means they have to prove that they use funds properly and within given authority. Furthermore, NGOs and/or government agencies are accountable for “process accountability” which refers to the appropriateness of following the specified procedures. They also need to be accountable for “performance accountability”,

which means they have to meet the required standards for the goods and services (outputs) produced. (Programme accountability and policy accountability will be explained in section 3.6.2). These accountabilities are usually reflected in many of the more formal accountability relationships in practice.

3.6.2. Accountability for outcomes

At the advanced level of Stewart's (1984) "accountability ladder", *accountability for achieving organisations' purposes (outcomes)*, NGOs and government agencies have to be accountable for "programme accountability", which means that they have to be accountable for achieving their intended goals. They are also expected to discharge "policy accountability" which refers to achieving goals and processes that may be undefined and uncertain but related to the expected outcomes. Policy accountability is considered the highest and the most difficult accountability to discharge and measure. Considine (2002) also comments:

Being accountable might even be widened to mean providing some things that were not asked for, or for which there were not yet targets and for which no indicator had yet been identified. In management speak this involves a shift beyond performance against plan accounting. (p. 29)

Similarly, Kearns (1994) named this kind of accountability "negotiated accountability". It focuses on accountability related to societal values and beliefs or political trends that have not been recognised formally in law or administrative regulations. According to Kearns, this is a very important domain of accountability, but this domain has not been paid enough attention to in the literature.

3.6.3. Accountability for wellbeing

There is a tendency towards accountability for wellbeing. It is argued that the economic value measured by growth in the Gross Domestic Production (GDP) does not sufficiently reflect the quality of life or wellbeing of a society (Nussbaum, 2011; Sen, 2001). There is a need to expand economic measurement to encompass broader measures of economic and social progress involving, as recommended by Stiglitz et al. (2010), "to shift emphasis from measuring production to measuring people's wellbeing" (p. 10). To achieve this, the focus on

outputs and outcomes should also include the various forms of “capital” that facilitate those outputs and outcomes to be distributed both currently and in the future (Dormer & Ward, 2018). The capitals have been increasingly paid attention in the national living standards or wellbeing literature.

The New Zealand Government aims to improve New Zealander’s living standards by using a well-being approach (Sharma, 2021). To support this approach, the Government has developed the Treasury’s Living Standards Framework (as shown in Figure 3.2) that identifies four “capitals” (natural capital, economic capital, social capital, and human capital) that “make up the national wealth of New Zealand” (Treasury, 2011, p.17). As required by this framework, well-being data are used to inform the Government’s policy decisions (Sharma, 2021).

Figure 3.2

New Zealand Treasury's Living Standards Framework

Note. Reprinted from *The living standards framework: Dashboard Update* (p. 4) by The Treasury, 2019. Copyright 2019 by the Treasury.

It should be noted that these four capitals are not mutually independent. “Increasing one form of capital may lead to flows of services that benefit or undermine others” (Treasury, 2011, p. 18). These capitals are the ways citizens’ wellbeing or living standards can be improved.

New Zealand also shows its concern for wellbeing accountability, as the New Zealand Government (2017–2022) has amended the Public Finance Act to expand the previous whole of government provisions around fiscal responsibility to also require regular reporting of its

objectives and their consequences for the overall wellbeing of New Zealand and its people, as stated by the New Zealand Prime Minister:

We want New Zealand to be the first place in the world where our budget is not presented simply under the umbrella of pure economic measures, and often inadequate ones at that, but one that demonstrates the overall wellbeing of our country and its people. (Arden, 2018b)

How NGOs and government agencies discharge their accountability is reviewed next.

3.7. How is accountability discharged?

Bovens (2005) states that entities may discharge their accountability via formal reports (financial and non-financial) and informal reports (such as press releases and websites). These reports should include not just quantitative but also qualitative information about the financial and non-financial resources that have been used by the entities.

To discharge accountability, NGOs and public organisations can use various accountability mechanisms (Ebrahim, 2003a; Goddard & Assad, 2006). According to Ebrahim (2003a), in practice, five accountability mechanisms, including *disclosure statements and reports*, *performance assessments and evaluations*, *participation*, *self-regulation*, and *social auditing*, are widely used. Among them, disclosure statements and reports are the most common tools of accountability and are normally required by laws in many countries; while social auditing is probably the most complex mechanism. Ebrahim (2003a) classifies these five categories into two groups: *tool* accountability mechanisms and *process* accountability mechanisms. The tool group consists of disclosure statements and reports and performance assessments and evaluations. The process group contains the last three mechanisms: participation, self-regulation, and social auditing.

Tool mechanisms refer to distinct devices or techniques used to discharge accountability. They often measure the effects of an entity's operations over a short and repeated period of time and exist in visible forms. For instance, financial reports and disclosures are tangible documents and are usually reported quarterly or annually. In contrast, compared to tool mechanisms, process ones are wider, more multifaceted, less tangible, and not limited to a

particular period of time. Process mechanisms emphasise “a course of action rather than a discrete end-result” (Ebrahim, 2003a, p. 815).

Characteristics of Ebrahim’s (2003a) five mechanisms regarding “Accountability to whom?” are briefed in Table 3.1.

Table 3.1

Characteristics of accountability mechanisms regarding “Accountability to whom?”

Accountability mechanism (tool or process)	Accountability to whom? (upward, downward, or to self)
Disclosures/ Reports (<i>tool</i>)	<ul style="list-style-type: none"> - Upward to funders and oversight agencies. - Downward (to a lesser degree) to clients or members who read the reports.
Performance assessment and evaluation (<i>tool</i>)	<ul style="list-style-type: none"> - Upward to funders. - Significant potential for downward from NGOs to communities and from funders to NGOs.
Participation (<i>process</i>)	<ul style="list-style-type: none"> - Downward from NGOs clients and communities. - Internally to NGOs themselves. - Significant potential for downward from funders NGOs.
Self-regulation (<i>process</i>)	<ul style="list-style-type: none"> - To NGOs themselves, as a sector. - Potentially to clients and donors.
Social auditing (<i>tool and process</i>)	<ul style="list-style-type: none"> - To NGOs themselves (by linking values to strategy and performance). - Downward and upward to stakeholders.

Note. Adapted from “Accountability in practice: Mechanisms for NGOs” by A. Ebrahim, 2003, *World Development*, 31(5), p. 825. Copyright 2003 by Elsevier Science Ltd.

As shown in Table 3.1, the five accountability mechanisms are used to discharge either upward or downward accountability. The first three mechanisms (disclosure statements and reports, performance assessment and evaluation, and self-regulation) primarily discharge upward accountability to funders. The participation mechanism aims to discharge downward accountability to beneficiaries. The social auditing mechanism, which is considered the

synthesis of the other four mechanisms, discharges both upward and downward accountability.

Ebrahim's (2003a) mechanism framework has been widely discussed and applied in the literature (e.g., Agyemang et al., 2009; Chen, 2014; Cordery, 2008; Jordan, 2005; Kilby, 2006; Murtaza, 2012). Therefore, each of these mechanisms will be critically reviewed in more detail.

3.7.1. Disclosure statements and reports

Disclosure statements and reports are the most commonly used mechanism of accountability and are usually required by laws (Chen, 2014; Ebrahim, 2003a; Gurd & Palmer, 2010). Such legal disclosures, especially audited financial reports, expose summary data on an organisation's operations. These reports are the key documents to discharge some degree of accountability to stakeholders who may wish to assess the solvency of an entity (Hyndman, 1991; Hyndman et al., 2004; Normanton, 1966).

However, the use of disclosure statements and reports as a tool mechanism in practice contains obvious problems. Ebrahim (2003a) points out two issues regarding the use of this mechanism. First, financial reports do not adequately cover all necessary elements that reflect an organisation's operations as a whole. For example, Hyndman et al. (2004) found that NGO financial reporting in Ireland is mostly incomplete, inadequate, and inconsistent. Second, these reports overemphasise quantitative data and are prepared for the purpose of upward accountability. The types of reports in this mechanism tend to show limited qualitative information about the outcomes of an organisation's operations and rarely mention downward accountability. External reports are designed mainly for the purpose of avoiding punitive threats such as the loss of non-profit status or funding reduction.

The New Zealand government has demonstrated its concern with these issues and has implemented legal actions to enhance the disclosure of non-financial information. Non-

financial information plays a crucial part in the reporting of a public benefit entity⁹ as it enhances accountability and decision-making of the entity and facilitates the understanding of the context of financial information. The New Zealand Accounting Standards Board of the External Reporting Board has issued (in 2017, amended in 2020) a new financial reporting standard, the Service Performance Reporting Standard (PBE FRS 48), to guide the preparation of service performance reporting, which will be effective from 1 January 2022¹⁰. Accordingly, Tier 1 and Tier 2 public benefit entities are required to provide a service performance report together with their general-purpose financial reporting.

The service performance report provides the context for the financial reports and discloses to the readers what an entity has been doing throughout a year. The service performance report can be presented in any format that best supports the entity to tell their story. The entity can use visual elements such as graphs and infographics, or cross-reference information in the financial statements or outside the performance report. It is argued that the service performance report considerably helps readers better understand the entity's operations and performance; therefore, the service performance report is useful for accountability discharge and decision-making purposes.

The actions of the New Zealand Government on requiring the presentation of non-financial information are clear. However, the actual effectiveness of these performance reports in discharging accountability still needs to be examined by empirical research.

⁹ Public benefit entities are reporting entities whose primary objective is to provide goods or services for the community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for a financial return to equity holders. Public benefit entities are not-for-profit public benefit entities and public sector public benefit entities (According to the public benefit entities' conceptual framework, issued on 19 May 2016 by the New Zealand Accounting Standards Board of the External Reporting Board).

¹⁰ The effective day was original 1 Jan 2021, but due to the Covid-19, it is deferred until 1 Jan 2022. Nonetheless, a recommended, though not mandatory, set of guidelines for non-financial performance reporting has been in place for some time in the form of Appendix C of PBE IPSAS 1.

3.7.2. Performance assessment and evaluation

The second tool mechanism widely used in practice is a set of tools for external and internal evaluation of accountability, including performance and impact assessments. External evaluations, required by funders/donors often focus on short-term results and are usually performed at the mid-term and nearly final stages of a grant or programme (Ebrahim, 2003a). These evaluations concentrate on assessing the efficiency of output delivery and are important criteria to decide the future funding to NGOs. Internal evaluations are also common. They concentrate on assessing an organisation's own progress in terms of achieving the objectives of externally funded programmes or internal goals and missions.

Performance assessment and evaluation are key tools for discharging accountability. However, these mechanisms also face many issues regarding measurement and relevance. First, there may exist a distortion of accountability because those evaluations used by NGOs and funders usually focus on products which are short-term and easy to measure rather than assessing processes such as "participation" and "empowerment" (Edwards & Hulme, 1996).

The second problem is related to the relevance of evaluation. NGOs argue that they tend to put all their efforts into actions rather than analysis. NGO staff are likely to devote their time to helping beneficiaries, not to spend time on doing the evaluation (Riddell, 1999). These evaluations primarily focus on short-term results to satisfy donors' requests and are mostly irrelevant to internal NGO decision-making (Ebrahim, 2003a). Small NGOs especially find it difficult to allocate their time and money to prepare such evaluations requested by donors due to their limited staff and other resources. In addition, the way donors usually react when viewing such performance assessments affects NGO strategies and actions. Donors tend to reward NGOs for their "successful" projects and punish them for their "failures". This kind of reaction does not encourage NGOs to develop and test more innovative and risky process-based approaches (Riddell, 1999).

The third issue relates to the purpose of evaluation. Performance assessments tend to pay attention to projects or programmes and overlook the organisation itself (Fowler, 1996). It is also suggested that evaluation should be used as a tool for learning, rather than simply used to assess the impacts and performance of organisations' projects or programmes for

rewarding or sanction. Evaluations should be used to have a better understanding of the organisations and their performance, and encourage them to reveal and learn from their mistakes (Smillie, 1996, p. 189).

3.7.3. Participation

Different from reports and evaluations, participation is a process rather than a tool accountability mechanism. It is not limited to a particular period of time; it is part of ongoing routines in an organisation. Participation stimulates accountability processes, especially in terms of holistic accountability (Roberts & Scapens, 1985). According to Ebrahim (2003a), participation can be referred to as four different levels. The first and most common level of participation, in practice, is about informing the public of a planned project and holding public meetings to collect public opinions about the project. The second level is referred to as letting the community contribute their labour and funds to actual projects. At the third level, participation is the significant involvement of citizens in negotiating decisions on local resources and activity improvement with NGOs or government agencies. In the fourth level, participation involves people's own initiatives which occur independently of NGOs and government agencies. Different levels of participation show different levels of influence by stakeholders on the decision-making of an entity.

The four levels of participation argued by Ebrahim (2003a) can be linked to the "collaborative turn" developed by O'Flynn (2008). According to O'Flynn, the relationship between/among two or more organisations falls into six categories: *coercion*, *consultation*, *cooperation*, *coordination*, *collaboration*, and *coproduction*. The collaborative turn is shown in Figure 3.3. In the first three categories, the power of one party is much higher and decisive than that of the other parties. This powerful party can decide all the matters in the plan/contract (*coercion*), they can seek feedback from other parties for their plan, but they are prominent in decision-making (*consultation*), or they can share information with other parties but still retain decision-making power (*cooperation*). The first three categories in the collaborative turn by O'Flynn (2008) are likely equivalent to the first two levels of participation in Ebrahim (2003a). Also, the last three categories in the collaborative turn, which focus more on communication (*coordination*), jointing acquisition and sharing rewards (*collaboration*), and

co-working to create value (co-production), are likely equivalent to the last two levels of participation.

Figure 3.3

The collaborative turn vs. participation levels

Ebrahim (2003a) argues that NGOs and government organisations claim that they recognise the voices of beneficiaries and communities, but actually most of the important decisions about their projects have been already determined by themselves and their funders before any level of participation happens. It is argued that participation should occur at a more proactive level that allows communities and beneficiaries to negotiate with NGOs and government agencies about related matters before reaching final decisions for a project. The proactive participation of communities and beneficiaries in the decision-making of NGOs and government agencies could improve the quality of services and accountability relationships

toward downward accountability (Adams, 2004; Fowles, 1993). It helps NGOs and government agencies appreciate their downward stakeholders' expectations; and therefore, possibly increases the development of culturally appropriate services (Butler et al., 1999). Also, it increases trust between downward stakeholders and the NGO or government agency, and organisational legitimacy (Cordery, 2008).

However, to improve the participation level of communities and beneficiaries, many issues need to be solved. The key issue is the imbalanced power relationship between funders and NGOs as providers and the community and beneficiaries as receivers. As Ebrahim (2003a) affirms, "without some mechanisms for addressing unequal power relations, participation appears unlikely to lead to downwards accountability" (p. 819). Furthermore, the other issues that should be solved to achieve effective participation, according to Beitsch (2005), are the availability of related documents, and the transparency of community meetings' proceedings.

3.7.4. Self-regulation

The next process mechanism of accountability mentioned by Ebrahim (2003a) is self-regulation. Self-regulation refers specifically to efforts by NGO or non-profit networks to develop standards or codes of behaviour and performance. The content of these codes may vary but they need to agree on key principles and the ethics of development and are treated as guidelines for NGO management (Schweitz, 2001). Self-regulation, particularly codes of conduct, are not only about setting rules and regulations. They are part of a complex accountability process that links to "sectoral identity, legitimacy, and normative views on organisational behaviour" (Ebrahim, 2003a, p. 822). By setting the codes of conduct, self-regulation can guide an organisation's activities into a desired track. Self-regulation can enhance public reputation (and hence the trust and confidence of funders), as well as improve the performance of an organisation (Ebrahim, 2003a).

3.7.5. Social auditing

Social auditing can be seen as the most complex process mechanism of accountability. Social auditing refers to a process through which an organisation assesses, reports, and improves upon its social performance and ethical behaviour, in particular through stakeholder dialogue

(Gonella et al., 1998). It is not simply a kind of evaluation which focuses on verifying and analysing the financial information. Social auditing combines factors of a wide range of accountability mechanisms, including disclosure statements and reports, performance assessment and evaluation, participation, and standards of behaviour mentioned above. Ebrahim (2003a) suggests that social auditing integrates both accountability tools and processes. Applying the social auditing mechanism, NGOs and government agencies can discharge their accountability via a broader view on their operations as a whole, rather than via separated projects (Raynard, 1998).

Social auditing can bring many advantages as discussed above; however, it also faces many obstacles. Ebrahim (2003a) analyses three key issues related to the use of this mechanism. The biggest issue is cost. The social auditing process is costly and takes time to apply, especially in small organisations. The second issue is the uncertainty of donors' reactions associated with the social audit's results. If the audit identifies serious problems, what might then happen to the NGO in terms of receiving funds from donors? This possible reaction of funders significantly influences the motivation of NGOs for conducting a social audit. Ironically, while social audit problems in a public sector organisation may have adverse consequences for some of its senior staff, it is also frequently an impetus for the provision of increased funding. The last, but not least, challenge is the lack of convergence on appropriate and externally verifiable standards. Because of these matters, NGOs (and private and public sectors as well) have hesitated to embrace social auditing mechanisms (Chen, 2014; Ebrahim, 2003a). The summary of characteristics of accountability mechanisms used in practice can be seen in Table 3.1 above.

The mechanisms suggested by Ebrahim (2003a) are widely used to assess how an entity discharges its accountability. However, these mechanisms mainly focus on discharging upward and downward accountability and show a lack of concern with horizontal accountability. Klijn and Koppenjan (2014) argue that conventional accountability mechanisms used by NGOs and government agencies to account for their behaviour and performance are not suitably applied for horizontal accountability because of the interdependent, complex, and dynamic characteristics of governance networks. Klijn and Koppenjan also contend that to enhance horizontal accountability, accountability

mechanisms and accountability standards should be redesigned. Accordingly, they suggest that “a consciously designed and agreed upon process design may make rules explicit, thus providing the conditions for accountability” (p. 252).

In short, accountability in public governance “operates along multiple dimensions—involving numerous actors (patrons, clients, selves), using various mechanisms and standards of performance (external and internal, legal and voluntary), and requiring differing levels of organisational response (functional and strategic)” (Ebrahim, 2003a, p. 826).

Accountability mechanisms are key to implementing accountability; however, there is a lack of research on assessing which accountability mechanisms used in practice are most effective or how to measure effectiveness. Meijer (2005) called for more research into how accountability is discharged, especially as to the effect of community participation on accountability relationships when multiple stakeholders are being balanced. Klijn and Koppenjan (2014) also highlight that there is almost an “empty land” of research on the accountability mechanisms for horizontal accountability.

3.8. Emerging accountability challenges

A broad literature review of accountability in public governance has been presented. The complex and debated accountability definition; the diverse parties (NGOs and government agencies) that are held to account; the outputs, outcomes, or the wellbeing performance that NGOs and/or government agencies are accountable for; and the different mechanisms that NGOs and government agencies use to discharge their accountability have been critically examined. From the issues that have been identified and discussed so far in this chapter, this section summarises and highlights the main challenges that are currently emerging. These challenges include the dominance of hierarchical accountability in practice; the problems of “many eyes” and “many hands”; the complexity of accountability in practice when compared to theory; and the lack of a consistent framework and instructions on accountability in public governance, especially for horizontal accountability.

3.8.1. The dominance of upward accountability

In practice, the dominance of upward accountability based on a dominant neo-classical economic ideology is still problematic. Many scholars have pointed out that while managers of NGOs acknowledge and advocate the development of holistic accountability to address the demands of downward beneficiaries, upward or hierarchical accountability which mainly focuses on meeting the demands of powerful stakeholders remains dominant (Agyemang, 2016; Baulderstone, 2007; Chen, 2014; Ebrahim, 2003a; Najam, 1996; O'Dwyer & Unerman, 2007; O'Leary, 2017; Uddin & Belal, 2019).

Furthermore, Cordery and Baskerville (2011) argue that fraud in NGOs is sustained when the accountability links to salient stakeholders are not paid sufficient attention. By analysing case studies, the authors identified that beneficiaries and the donating public are the salient stakeholders, but they do not have sufficient power to demand accountability due to them from the NGOs. They also cannot force the NGOs to take further actions to compensate them when they suffer consequences due to the faults of an NGO staff member/manager. Due to the lack of power and voice, the beneficiaries and the donating public are both ignored, and receive neither a full explanation nor a sufficient response from the NGOs. NGO accountability is largely driven by funders' requirements or expectations (Baulderstone, 2007).

3.8.2. The problems of “many eyes” and “many hands”

Public governance does not only face the issues of the top-down hierarchical arrangements of contractual or quasi-contractual relationships between a principal and an agent. With the growing complexity of public management, the processes and structures of public service provision are increasingly complex and involve the interactions of many different parties within and outside the government. NGOs and public organisations encounter multiple stakeholders with different objectives, expectations, and levels of power. Accountability is then not simply viewed by vertical (upward, inward, and downward accountability), but also has horizontal and diagonal dimensions. It becomes complicated to identify who contributes in what way. Therefore, governing these heterarchical, networked organisational arrangements is becoming the central challenge in the NPG model.

3.8.3. The complexity of accountability in practice compared to theory

Ebrahim (2003b) states that the complexity of accountability is not only because accountability is socially constructed and thus perspectives on accountability change over time, but also because entities usually face multiple accountabilities. Indeed, both government and NGO accountability is much more complex in practice compared to theory. Laughlin (1990) argues that the exercise of accountability in practice is neither straightforward nor follows exactly what is suggested by accountability theories. He raises three issues. First, the role of the principals in practice is not as simple as it is viewed by the theory. Depending on the contexts and structure of each organisation, the important role of the principals can be varied. Second, the distinction between “communal”/“socialising” and “contractual”/“hierarchical” accountability is fuzzier in empirical settings. Third, it is extremely difficult to identify information flowing on each level of Stewart's (1984) ladder (see Figure 3.1, section 3.6, for more).

Dormer and Ward (2018) affirm that with the growing complexity of public management, in practice, accountability means different things to different people in different ways. Each actor interprets the meaning of accountability in their own ways that reflect the nature of those forums to which they believe they are accountable, and those things for which they believe they are accountable. A noteworthy implication from this matter, according to these authors, is that “if actors do not believe themselves to be accountable to a particular forum, they cannot, or will not, in practice be accountable” (Dormer & Ward, 2018, p. 113).

3.8.4. The lack of a framework and guidance on accountability in public governance

The lack of consistent frameworks and guidance on for what, to whom, and how accountability should be discharged is another accountability issue in public governance. Geer et al. (2008) reveal that some NGO executives are not clear about how to manage accountability within their organisations to meet the demands of a wide range of stakeholders because theories of accountability are broad and not easily interpreted for use. In explaining those failures, O'Dwyer and Unerman (2007) claim there is a lack of resources, guidance, organisational commitment, and expertise from the governmental funder.

Downward accountability is increasingly acknowledged; however, particular mechanisms assisting the discharge of downward accountability are not legally required and instructed. Therefore, the discharge of downward accountability depends upon the willingness of the actors. In addition, it is argued that without clear and effective mechanisms for addressing unequal power relations, the participation mechanism towards achieving downward accountability becomes ineffective (Ebrahim, 2003a).

Furthermore, as mentioned above, to enhance horizontal accountability, the key element is ensuring a common understanding of accountability within diverse relationships, horizontally connecting public agencies, NGOs, community groups, and private sector partners in a network. However, currently, there are almost no accountability mechanisms or accountability standards to instruct horizontal accountability.

Moreover, as public governance tends to move beyond accountability for inputs and outputs, to accountability for outcomes (or results), further challenges of measurement and attribution arise. The difficulties of defining and measuring qualitative outcomes in the context of the public sector are widely discussed in the literature, including how to assess the discharged accountability for outcomes when there is a lack of specific instructions for measurement. It is argued that in practice, NGOs and public organisations have largely focused on managing inputs and outputs rather than outcomes (Dormer & Ward, 2018).

As discussed in section 3.7.3 above, the economic value measured by growth in the Gross Domestic Production is criticised for its ineffectiveness in reflecting the quality of life in society. Measurement of wellbeing, an alternate economic measurement by broader measures of economic and social progress is recommended. To achieve that, it is argued that the focus on outputs and outcomes should be enhanced by the monitoring of the various forms of “capital” that facilitate the delivery of those outputs and outcomes both currently and in the future. However, the operational and accountability impacts of the wellbeing framework have yet to be fully understood, developed and implemented.

3.9. Gaps for this research

From the literature, three gaps can be identified. First, there is a lack of research on accountability in networks in public governance. In particular, how complex networks deal

with the problems of “many hands” and “many eyes” or how NGOs and public organisations discharge their accountability to their multiple parties, and how departments and organisations in networks are accountable to each other because there is limited research on accountability mechanisms for horizontal accountability.

Second, there is a movement in the way that some governments measure the effectiveness of public policies and public services, from the measurement of outputs to the measurement of outcomes and wellbeing. New Zealand has actions to enhance the measurement of outcomes such as requiring the presentation of non-financial information, in particular, in the requirements of presenting a service performance report. However, there is a lack of empirical research on the actual effects of these performance reports. More generally, there is limited research on assessing how accountability mechanisms are used in practice.

Third, the literature also indicates that the voice of beneficiaries as a stakeholder of service providers has not been adequately considered. Many studies (e.g., Geer et al., 2008; Kearns, 1994; Laughlin, 1990; O’Dwyer & Unerman, 2007, 2008) interpret service providers’ accountability in practice under the voice of providers’ managers. There is scant research focusing on the voice of beneficiaries and putting the beneficiaries at the centre of the research (Cordery et al., 2019).

This research aims to fill these gaps in the literature by exploring the challenges of horizontal accountability and examining different voices that need to be considered when assessing horizontal accountability. As accountability is socially constructed, it needs to be considered in context (Cordery et al., 2019). These research aims are studied in the context of social service provision to former refugees in New Zealand. (The reason for choosing this research context has been discussed in Chapter 1).

With these research aims, the overall research question is:

What is the nature of the accountability relationships between different parties involved in, or affected by, the provision of social services to former refugees in New Zealand?

This overall research question is then broken into four research questions:

1. Who provides services to former refugees?
2. To whom are those service providers accountable?
3. How are the less powerful stakeholders given voices?
4. How are those service providers accountable?

3.10. Summary

This chapter has presented a literature review on accountability in NGOs and public sector organisations. It has critically examined the broad and debated definition of accountability and the concept of accountability. The research follows an accountability definition based on Bovens (2007) and Romzek and Dubnick (1997) that clearly illustrates the relationships between the actors and their forums, as well as emphasises the proactive view on managing the various demands from multiple stakeholders. Also, this chapter delved into the components of accountability in terms of *to whom*, *for what*, and *how* accountability is discharged. The literature shows that actors are held to account to a wide range of forums. Upward accountability remains dominant; inward and downward accountability are increasingly addressed; but horizontal accountability is insufficiently recognised. Financial reporting is the most common mechanism used by NGOs and government agencies to discharge their accountability. Other mechanisms such as performance evaluation, participation, and self-regulation are also used at different levels in different organisations to different forums. Social auditing is considered a valuable mechanism but is hard to apply as it takes time and money.

Furthermore, these five mechanisms are mainly applied to discharge upward and downward accountability rather than horizontal accountability. There is a lack of mechanisms and standards to manage horizontal accountability. Revising existing mechanisms or creating new mechanisms to suit horizontal accountability is a big challenge. It is even more challenging because research on horizontal accountability is scant. Also, there is almost no research that places beneficiaries at the centre of the analysis. These gaps in the literature motivate the researcher to conduct this study in order to explore the accountability relationships among

different parties involved in, or affected by, social services provision to former refugees in New Zealand.

Chapter 2 and Chapter 3 have presented a broad discussion of public governance and a literature review on accountability. The specific context of the refugee resettlement strategy in New Zealand will be presented in the next chapter.

CHAPTER 4: REFUGEE RESETTLEMENT

4.1. Introduction

Chapter 1 has provided an outline of this study, in which the use of a case study of refugee resettlement service provision in New Zealand for studying accountability in public governance was introduced. This chapter provides further relevant information on the case context. It first provides key information about refugees globally, followed by details of refugee resettlement in New Zealand, especially the Refugee Resettlement Strategy programme. The final section summarises the chapter.

4.2. Refugees globally – key information

This section highlights the general information about refugees to provide a basic overview about refugees globally. The information including a definition of refugees, categories of refugees, rationale for refugee resettlement policies, principles for establishing roles and responsibilities related to refugee resettlement, and the models for the reception of resettled refugees will be presented respectively below.

4.2.1. Definition

Refugee status is a legal status which is determined by the United Nations. Accordingly, a refugee is a person who satisfies the definition of a refugee according to Article 1 of the United Nations 1951 Convention Relating to the Status of Refugees, as amended by the 1967 Protocol which states:

A person who owing to a well-founded fear of being persecuted for reasons of race, religion, nationality, membership of a particular social group or political opinion, is outside the country of his nationality and is unable or, owing to such fear, is unwilling to avail himself of the protection of that country; or who, not having a nationality and being outside the country of his former habitual residence as a result of such events, is unable or, owing to such fear, is unwilling to return to it. (United Nations, 1951, p. 2)

This definition regards a refugee as someone who has been persecuted. This is an important point. People usually believe that poverty is the main reason why someone is called a refugee.

However, refugees are those who have to leave their homeland because of the fear threatening their lives. Ann Beaglehole – a historian who was also a refugee from Hungary to New Zealand – describes refugees and this fear in more detail:

Refugees are the casualties of crises such as brutal regimes, civil war, anarchy, and famine. Often, they are at risk because of their ethnicity, political beliefs or religion. They may have endured persecution, torture, rape or abduction, or have witnessed killings. Many arrive after perilous journeys and traumatic detention in refugee camps, having lost loved ones, homes, possessions, and jobs. (Beaglehole, 2005)

4.2.2. Sub-categories of refugees

According to the UNHCR (2018), the majority of refugees worldwide come from just five countries: Syrian Arab Republic, Afghanistan, South Sudan, Myanmar, and Somalia. There are two main ways for people to become refugees: they can be asylum seekers who come to a country seeking to be granted refugee status, or they can be those selected as refugees under a UNHCR Quota programme.

The UNHCR Department of International Protection Resettlement Handbook (UNHCR, 2011) identifies seven sub-categories of refugees:

- . Legal and physical protection needs
- . Medical needs
- . Survivors of violence and torture
- . Women at risk
- . Family reunification
- . Children and adolescents – unaccompanied minors
- . Elderly refugees

It is also important to note that the priority element for deciding to resettle refugees in a country is refugees' safety, not their choice. The receiving countries' common goals are to support refugees to be self-sufficient, to have the same rights and obligations as nationals, and to be able to receive an equal range and quality of services and programmes (MBIE, 2008).

4.2.3. The rationale for refugee resettlement policies

It is claimed that everyone has the right to seek asylum and find safe refuge in another country if his or her life is under threat. Therefore, the rights and security of people who have been forced to flee should be considered (UNHCR, 2011). Furthermore, refugee resettlement policies are also in part from the wish of developed countries to help vulnerable people; to see refugees become self-sufficient, contributing members of society as soon as possible; and to maintain social harmony (MBIE, 2008).

4.2.4. Principles for establishing roles and responsibilities related to refugee resettlement

According to Ekholm et al. (2005), three principles for establishing roles and responsibilities related to refugee resettlement should be applied. They are that:

- The overall responsibility and accountability for the reception and integration of resettled refugees belongs to the government.
- All documents related to the divisions of responsibility between central government, local government, NGOs, and other entities should be clearly defined and set out in a way that is easy for the public to access.
- The guidance on “Who is responsible for what?” should be clearly and readily available to resettled refugees, service providers, and government agencies.

Actually, “the way services are designed may be more important than the way in which they are financed or managed. That is, services need to be well-coordinated, integrated and flexible and able to meet refugees’ needs” (MBIE, 2008, p. 43).

4.2.5. Models for the reception of resettled refugees

Host countries can choose a model or an approach to manage their refugee resettlement. There are two main models commonly adopted by many countries. The first model can be termed the “contracting-out” model. In this model, government authorities mainly “contract out” NGOs and other entities to deliver social services to resettled refugees. This model is usually used in larger resettlement countries, such as the US, Canada, and Australia (MBIE, 2008). New Zealand mainly adopts the principles of the contracting-out model (more detail of

refugee resettlement in New Zealand is presented in section 4.3). The second model can be named the “delegation” model. In this model, the degree of delegation to local or regional government authorities is high. These local government authorities undertake the service provision to resettled refugees. This model is extensively used in Scandinavian countries where “local municipalities are vested with wide administrative and budgetary powers” (MBIE, 2008, p. 13).

Each model has its own advantages. According to Ekholm et al. (2005), the “contracting-out” model significantly increases the engagement of various parties such as NGOs, citizens, and communities in the reception of refugees, while the “delegation” model enhances the equal quality of services that resettled refugees will receive in the different regions of the country.

4.3. Refugee resettlement in New Zealand

This section presents an overview of refugee resettlement in the New Zealand context. It provides the background information for conducting the study, especially the scope of the study, the identification of interview categories, and the empirical data analysis.

4.3.1. Who can come to New Zealand as a refugee?

New Zealand, among 37 countries, has been accepting refugees for resettlement since the end of the Second World War (Immigration New Zealand, n.d.). By signing international agreements, New Zealand commits to comply with the international humanitarian obligations and responsibilities related to refugee issues. The key agreements are the 1951 *United Nations Convention* and the 1967 *Protocol Relating to the Status of Refugees*.

New Zealand first officially received refugees in 1944 with the intake of 800 Polish people (of whom 734 were orphaned children) (Beaglehole, 2005). After that, New Zealand has continuously received refugees from many parts of the world including Hungary, Uganda, Czechoslovakia, Chile, Southeast Asia, Middle East Asia, and Africa. Since the Second World War, New Zealand has resettled over 35,000 refugees (Immigration New Zealand, n.d.).

The New Zealand government adopts the refugee categories from the UNHCR Department of International Protection Resettlement Handbook 2011 and identified sub-categories of refugees, including:

- Emergency
- Medical/ Disabled
- Women at risk
- UNHCR Priority Protection
- Family Reunion

With these categories, currently, there are four ways that a person can settle as a refugee in New Zealand:

- Through the UNHCR Quota Programme: Since July 2020, the intakes have been increased to 1,500 per year.
- Through claims for refugee status (convention refugees): New Zealand grants about 150 asylum seeker claims per year.
- Through the Refugee Reunification Programme: New Zealand accepts around 300 family members to join former refugees already living in New Zealand per year.
- Through the Community Organisation Refugee Sponsorship: New Zealand has conducted a pilot programme allowing around 25 intakes per year.

Each of these refugee categories will be further described below.

a. UNHCR quota refugees

The quota refugees are refugees admitted by UNHCR under the UNHCR Quota Programme. In 1987, the Government established a formal annual quota for the resettlement of refugees, with an annual quota of 800 refugees. In 1997, the government reduced the quota to 750 but it agreed to pay refugees' travel costs. This quota remained unchanged from 1997 to 2017. However, from 2018 to June 2020, the annual refugee quota increased to 1,000 places. After that, New Zealand has lifted the refugee quota to 1500, from July 2020 onward (Arder, 2018a).

The Refugee Quota Programme is considered in three-yearly cycles by the New Zealand government. The priority of quota composition is to refugees who are considered in most need of resettlement. The process is decided after taking into account the places allocated by UNHCR and New Zealand's capabilities and the needs of the community. In addition, the government also offers extra places for special cases. For example, recently New Zealand has had a special emergency intake of Syrian refugees in response to the ongoing conflict in Syria (Immigration New Zealand, n.d.).

The regional allocation of the quota for resettlement is arranged each year by New Zealand's Minister of Immigration and Minister of Foreign Affairs. The factors affecting the process and decision of regional allocation are "Immigration New Zealand policy, credibility, settlement, security, immigration risk, and health" (Immigration New Zealand, n.d.).

Within New Zealand, refugees are often resettled in the following areas (Immigration New Zealand, n.d.):

- Auckland
- Waikato
- Manawatu
- Wellington
- Nelson
- Blenheim
- Christchurch
- Timaru
- Dunedin
- Invercargill

Immigration New Zealand provides detailed statistics covering the quota refugee resettlement by region, the refugee quota arrivals by category, age, and gender, and by nationality over the last ten years (from 2011 to 2020).

In terms of quota refugee resettlement by region, as shown in Table 4.1 below, most quota refugees were resettled in Auckland, Waikato, and Wellington. The numbers of quota refugees in the two financial years 2015-2016 and 2016-2017 significantly increased due to the extra places offered to Syrian refugees (in this time period, the quota was limited to 750 refugees). Furthermore, as consequences from the Christchurch earthquake in 2011, there has been a sharp decrease in the places offered by Christchurch. Timaru, Dunedin, and Invercargill have been approved for resettling refugees since 2015.

Table 4.1

Quota refugee resettlement by region

Nationality	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Auckland	187	265	238	244	185	114	86	106	131	Quota Suspended Due To Covid-19
Waikato	76	68	84	112	115	176	168	161	103	
Manawatu	122	87	112	114	113	157	167	143	101	
Hawkes Bay				3						
Wellington	198	224	246	207	277	237	246	168	92	
Nelson	72	106	65	75	89	127	127	117	88	
Blenheim									10	
Christchurch	24	1	5	1	3	14		47	97	
Timaru									16	
Dunedin					94	192	182	178	90	
Invercargill							44	87	69	
Total	679	751	750	756	876	1017	1020	1007	797	

Note. Refugee and Protection — Statistics Pack (p. 7). Reprinted from

<https://www.immigration.govt.nz/documents/statistics/statistics-refugee-and-protection.pdf> . Copyright 2020 by Immigration New Zealand.

In terms of category, age, and gender of quota refugees, over the last ten years from 2007-2008 to 2016-2017¹¹, New Zealand offered most places in the “Protection” category. The number of refugees in this category was at least twice larger than any other category. There

¹¹ This research used statistics for the last ten years from 2007-2008 to 2016-2017 instead of 2011-2012 to 2020-2021 because these are the latest statistics (issued in February 2018) publicly available on the Immigration New Zealand’s website.

is a balance in gender among refugees received, as shown in Table 4.2.

Table 4.2

Refugee quota branch arrivals by category, age, and gender

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Totals
Category											
Emergency		2	5				2			1	10
Medical / Disabled	58	40	23	22	20	19	12	5	3	2	204
Women at Risk	142	91	118	56	89	61	121	158	182	125	1143
Protection	385	498	437	392	528	594	571	549	630	825	5409
Family Reunion	165	69	126	57	42	77	44	44	61	64	749
Totals	750	700	709	527	679	751	750	756	876	1017	7515
Age Group											
0 - 4	96	76	55	63	89	120	95	69	121	140	924
5 - 12	108	114	134	81	120	102	109	150	181	215	1314
13 - 17	127	93	104	62	70	70	82	99	129	107	943
18 - 60	419	397	394	312	372	459	464	419	426	528	4190
60+		20	22	9	28			19	19	27	144
Totals	750	700	709	527	679	751	750	756	876	1017	7515
Gender											
Female	391	353	371	266	342	374	373	374	460	510	3814
Male	359	347	338	261	337	377	377	382	416	507	3701
Totals	750	700	709	527	679	751	750	756	876	1017	7515
The financial years 2010-11 and 2011-12 were affected by the Christchurch earthquake											

Note. Refugee and Protection — Statistics Pack (p. 5). Reprinted from

<https://www.immigration.govt.nz/documents/statistics/statistics-refugee-and-protection.pdf> . Copyright 2018 by Immigration New Zealand.

Regarding the nationality of quota refugees, as shown in Table 4.3 below, Syria, Myanmar, and Colombia are the three nations from which most refugees have arrived over the last ten years. Syria and Myanmar are among the top five countries that most refugees worldwide come from, according to UNHCR (2018).

Table 4.3*Refugee quota branch arrivals by nationality*

Nationality	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Afghanistan	6	26	40	157	143	123	114	105	128	Refugee Quota Suspended Due To Covid-19
Bhutan	89	122	91	96	31	60	18			
Burundi	8									
Colombia	42	96	124	76	99	139	159	184	135	
Congo								18		
D.R. of Congo	8		9				12	19	47	
Ecuador	16	12	23	12	7	12	20	12		
Egypt				6						
Eritrea			33		7			27	64	
Ethiopia	7						5			
Iran			6			19	40	5		
Iraq	113	128	71	44	19	23	8	9	26	
Myanmar	351	271	222	159	217	187	177	241	207	
Nepal				9		6				
Pakistan						39	44	76	33	
Palestine		12	25	31	26	59	73	77	36	
Rwanda										
Somalia	11		12	27	13	12	9	35	13	
South Sudan							9			
Sri Lanka	24	57	75	35	24	27	7	29	11	
Sudan		14								
Syria				83	252	302	307	155	81	
Vietnam					16					
Other	4	13	19	21	22	9	18	15	16	
Total	679	751	750	756	876	1017	1020	1007	797	

Note. Refugee and Protection — Statistics Pack (p. 6). Reprinted from

<https://www.immigration.govt.nz/documents/statistics/statistics-refugee-and-protection.pdf>. Copyright 2020 by Immigration New Zealand.

b. Convention refugees (asylum seekers)

People “who fear returning to their own country can ask New Zealand to recognise them as refugees or protected persons. People who lodge a claim for refugee or protection status in New Zealand are known as asylum seekers” (Immigration New Zealand, n.d.). If the claim of an asylum seeker is approved by New Zealand, s/he becomes a refugee in New Zealand and is classified as a convention refugee. Immigration New Zealand provides a statistic of asylum seekers claims over the last ten years, as shown in Table 4.4.

Table 4.4*Refugee and Protection claims and decisions by financial year*

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Claims	303	306	287	328	339	434	438	510	502	39
Decisions	363	321	287	285	314	360	413	437	342	8
Declined	244	235	218	185	203	229	281	284	218	5
Approved	119	86	69	100	111	131	132	153	124	3
Approval Rate	32.8%	26.8%	24.0%	35.1%	35.4%	36.4%	32.0%	35.0%	36.3%	37.5%

Note. Refugee and Protection — Statistics Pack (p.5). Reprinted from

<https://www.immigration.govt.nz/documents/statistics/statistics-refugee-and-protection.pdf>. Copyright 2020 by Immigration New Zealand.

It can be seen from Table 4.4, there were about 300 to 500 claims each year, and just about 35% of these claims were approved. Thus, around 100 to 150 asylum seekers got refugee status from logging their claims with Immigration New Zealand.

c. Family reunification refugees

Similar to the Netherlands or Canada, the New Zealand Government also accepts close relatives of former refugees already living in New Zealand. There are around 300 residence places available under the Refugee Family Support Category annually (Immigration New Zealand, n.d.). Under the Refugee Family Support Category Sponsorship criteria, a refugee living in New Zealand can apply for a family member to receive a visa. Each refugee can only sponsor one family member and their dependents.

d. Sponsored refugees

In addition, sponsored refugees are the people who come to New Zealand as refugees under a sponsorship programme. The sponsorship comes from residents in the host country who are mainly family members of the refugees but may also be private individuals or community groups. Some countries such as Canada, the Netherlands, have been running this sponsorship programme. New Zealand has established the Community Organisation Refugee Sponsorship pilot programme for a three financial year period from July 2018 to June 2021. This programme allows New Zealand-based community organisations to sponsor refugees for

resettlement. Under this Community Organisation Refugee Sponsorship pilot programme, New Zealand approved 24 refugees in 2018 supported by four approved community organisation sponsors.

The evaluation report of the pilot programme was released to the public in May 2019, based on which the government has agreed to extend the Community Organisation Refugee Sponsorship pilot programme for a further three years from 1 July 2021 to 30 June 2024 (Immigration New Zealand, n.d.). In each of these three years, New Zealand will approve up to 50 sponsored refugees, and they will be supported by those four approved community organisations. Figure 4.1 below illustrates the components of refugees coming to settle in New Zealand in a particular year, the financial year 2018-2019 (Statistics issued by Immigration New Zealand, 2020).

Figure 4.1

The components of refugees coming to settle in New Zealand in the financial year 2018-2019.

4.3.2. The scope of this study in terms of refugee classification

The majority of refugees (approximately 75% from 2020 onward) coming to New Zealand are from the UNHCR Quota Programme. The focus of this study is on discovering the discharge of

accountability relationships of NGOs and government agencies to their multiple stakeholders, including funders, volunteers, and beneficiaries for their social service delivery to refugees coming to settle in New Zealand under the UNHCR quota programme. It is anticipated the analysis of accountability relationships in the UNHCR quota refugee group will significantly contribute to the empirical evidence of the accountability relationships in the refugee settlement area more broadly.

It should be noted that although other refugee groups are a small proportion of the total amount of refugees coming to New Zealand, further research on accountability relationships for these groups should be treated as important. It will contribute to a better understanding of a more holistic picture of accountability relationships in the social service delivery for all types of refugees resettling in New Zealand.

Refugee resettlement is a complicated process that requires much effort from various parties including governments, NGOs, local communities, and volunteers. The work on quota refugee resettlement is currently undertaken via the New Zealand Refugee Resettlement Strategy programme, which has been employed by the New Zealand government since July 2013. This strategy is a whole-of-government approach to better achieve refugee resettlement outcomes. The New Zealand Refugee Resettlement programme currently applies to refugee quota intakes and will be considered in the future for application to all refugee categories (Immigration New Zealand, n.d.).

4.3.3. The New Zealand Refugee Resettlement Strategy programme

This section presents key information regarding the New Zealand Refugee Resettlement Strategy programme. First, the six-week orientation programme for former refugees in Mangere Refugee Resettlement Centre is outlined. Then, main organisations involving in the social service delivery to former refugees, and the funding for this Strategy programme are introduced. Last, the Strategy goals and the systems and approaches to monitoring these goals are provided.

a. The orientation programme in Mangere Refugee Resettlement Centre

After landing in New Zealand, quota refugees stay in the Mangere Refugee Resettlement Centre (MRRC) for six weeks. An orientation programme is conducted during their first six weeks at the MRRC, based in Auckland (see Figure 4.2 for an image of the MRRC). The MRRC is managed by Immigration New Zealand which works with other government agencies and NGOs to run the six-week reception programme. With the increase in the quota to 1,500 refugees per annum from July 2020, this MRRC orientation programme has been planning to reduce to a five-week reception programme (Immigration New Zealand, n.d.). Up to 2018, the centre can accommodate approximately 145 quota refugees at any one time. Facilities include accommodation blocks, an early childhood learning centre, classrooms, medical and dental clinics, a mental health clinic and general living and recreation areas. However, it is expected that budget 2018 of \$6.2 million plus an additional capital of \$7.7 million is for building and operating two new accommodation blocks at the Mangere Refugee Resettlement Centre, as stated by the Immigration Minister, Iain Lees-Galloway (2018).

Figure 4.2

The Mangere Refugee Resettlement Centre

Note. This is the design concept/artistic impression and the only official image of the MRRC posted on the website of Immigration New Zealand. Reprinted from <https://www.immigration.govt.nz/about-us/what-we-do/our-strategies-and-projects/supporting-refugees-and-asylum-seekers/refugee-and-protection-unit>.

The aim of the six-week programme is to build basic social and coping capability for newly arrived refugees so that they can better adapt to New Zealand living. The programme also provides quota refugees with information on employment. Key focus areas are:

- Health and mental health assessments, initial treatment and health promotion.
- Settlement planning, including orientation to working and living in New Zealand and an employment assessment for working-age refugees.
- Education, including the English language. Refugee children are also prepared for their introduction into the New Zealand classroom and national curriculum (Immigration New Zealand, n.d.).

After attending this programme, quota refugees are eligible for further support for the next six to 12 months. During this time, quota refugees are supported for language tuition,

employment promotion options, housing, and mental health services to help them resettle in New Zealand.

It is noted that after a refugee has been accepted to come and settle in New Zealand, s/he is straightaway granted a resident or permanent resident visa, depending on the refugee category s/he is classified into. Therefore, s/he is no longer a refugee in New Zealand. Many service providers, community-led organisations, and social service organisations use the term “former refugees” or “refugee-background person” to mean these refugees. This study also uses the term “former refugees” to describe the refugees who are now residents/permanent residents/citizens of New Zealand.

b. Main organisations involving in the social service delivery to former refugees

As mentioned above in section 4.2.5, New Zealand has largely adopted the “contracting-out” model in managing their resettlement services to former refugees. Accordingly, government agencies contract-out to NGOs for the majority of the social service delivery to former refugees. In most cases, NGOs are chosen to contract through a competitive process; however, well-established organisations usually retain contracts on the basis of annual proposals (MBIE, 2008).

Among the organisations involved, government agencies and NGOs play key roles in the operations of the Refugee Resettlement Strategy programme. These two parties are described in more detail as follows.

From the government side

Various government agencies work together under the New Zealand Refugee Resettlement Strategy, which is led by Immigration New Zealand. Immigration New Zealand is part of the MBIE. In particular, the Refugee Quota Branch is the branch of Immigration New Zealand, which is in charge of the Refugee Resettlement Strategy Programme. MBIE helps refugee community groups engage with local settlement initiatives. Besides MBIE, according to MBIE (2008), five other government agencies also make a major contribution to the work in the Refugee Resettlement programme:

- The Tertiary Education Commission (TEC) and the Ministry of Education organise educational activities, especially teaching English for former refugees. The TEC is in charge of deploying English for Speakers of Other Languages (ESOL) and tuition programmes. The Ministry of Education deals with the work to assist educational achievement, including implementing the Home School Partnership Scheme and funds selected schools for building programmes to meet the needs of non-English speaking refugee-background students.
- Kāinga Ora (Housing New Zealand) supports former refugees in terms of providing regional housing services so that former refugees are well informed about Kāinga Ora Corporation processes.
- The Ministry of Social Development (MSD) works with the Office of Ethnic Affairs, which is located within the Department of Internal Affairs, in stimulating effective capacity building with migrant and refugee communities.

From the NGO side

In the period leading up to the 1990s, the support for former refugees came primarily from church-based volunteers (MBIE, 2011). From the 1990s, there has been a move away from a sole reliance on church-based volunteers and a move towards both strengthening and widening the NGO base, including the establishment in 1990 of the Refugee and Migrant Service. This commission was renamed several times and it finally became part of the New Zealand Red Cross in 2012 (see more detail in Table 4.5).

Table 4.5*Key events of Refugee Services Aotearoa New Zealand*

Key events	Year
Inter-church Commission on Immigration and Refugee Resettlement (ICCI) is formed.	1976
ICCI becomes an officially incorporated society and changes its name to the Refugee and Migrant Service (RMS), overseen by the Refugee and Migrant Commission-Aotearoa New Zealand.	1990
RMS changes its name to RMS Refugee Resettlement.	2000
RMS Refugee Resettlement is renamed Refugee Services Aotearoa New Zealand.	2008
Refugee Services Aotearoa New Zealand became a part of the New Zealand Red Cross	2012

Note. Adapted from *New Zealand's refugee sector: Perspectives and developments, 1987-2010* (p. 49) by MBIE, 2011. Copyright 2011 by MBIE.

Today the New Zealand Red Cross is the primary service provider in the Refugee Resettlement programme. A variety of other different NGOs, such as health NGOs, education NGOs, community-led organisations, and churches are also service providers to former refugees.

i) The New Zealand Red Cross

The New Zealand Red Cross Incorporated (the New Zealand Red Cross) is a charity, registered under the Charities Act 2005 and is a public benefit entity for the purpose of financial reporting in accordance with the Financial Reporting Act 2013. Their actions are guided by The Red Cross Fundamental Principles: humanity, impartiality, neutrality, independence, voluntary service, unity, and universality (see more detail of these principles in Appendix C). Their main refugee programmes are Pathways to Settlement, Pathways to Employment, Refugee Trauma Recovery, and Volunteer to help Former Refugees. A summary of these programmes is provided in Table 4.6.

Table 4.6

The main programmes that the New Zealand Red Cross provides to former refugees

Programmes	Main activities	Services provided
Pathways to Settlement	Connecting families to their new community, introducing them to their neighbours, connecting them to services, or showing them how to navigate public transport.	<ul style="list-style-type: none"> - Settlement Support. - Settlement planning with families. - Orientation information sessions. - Community integration.
Pathways to Employment	Helping former refugees plan their employment, education, training and career goals and ultimately find work.	<ul style="list-style-type: none"> - Helping to plan employment and career goals. - Assessing skills, including English language skills. - Referring to English or vocational training opportunities. - Assisting with the writing of CV's and cover letters. - Helping make appointments and get interviews, as well as coaching on interview skills. - Finding work trials and work experience. - Encouraging employers to employ people from refugee backgrounds.
Refugee Trauma Recovery	<p>Providing clinical and therapeutic support to former refugees who have experienced torture and/or trauma.</p> <p>Being available to children, young people, and adults.</p>	<ul style="list-style-type: none"> - Allowing former refugees to talk in confidence with a professional who understands their challenges. - Supporting former refugees to restore wellbeing, cope more effectively and regain control of their lives.
Volunteer to help Former Refugees	Training volunteers and placing them with newly arrived families or individuals. Volunteers work in teams, which are decided upon volunteer availability to provide support to former refugees.	<ul style="list-style-type: none"> - Setting up a home for a refugee family/individual before they arrive. - Helping the family enrol with schools and doctors. - Budgeting, shopping and how to use an ATM machine. - Showing the family how to use public transport. - Generally explaining how things work in New Zealand.

Note. Compiled from *Migration Programmes* by the New Zealand Red Cross (n.d.-a).

<https://www.redcross.org.nz/what-we-do/in-new-zealand/migration-programmes/>.

According to the New Zealand Red Cross (n.d.-b), their funds are raised via a variety of fundraising programmes, including:

- Project partners (regular givers)
- Direct mail donors (loyal supporters)
- Bequests (leaving a lasting legacy)
- Social enterprise (first aid and retail business operations)
- Corporate support (partnerships with businesses)
- Trusts and foundations (one-off grants from funding organisations)
- Community fundraising and events (fundraising activities in the local community)

The New Zealand Red Cross also receives government funding via contracts for their refugee supporting activities as they state on their website. They may have to report to the funders and have to satisfy the requirements of those funders to continue receiving the funding. However, which ministries or departments of the government fund them for refugee resettlement programmes is not published in their annual reports or in the annual reports of the relevant government departments.

ii) Other NGOs

Besides the New Zealand Red Cross, there are many other NGOs that provide services for former refugees. Table 4.7 below provides more details for the four primary NGOs:

- ChangeMakers Resettlement Forum (Formerly known as ChangeMakers Refugee Forum),
- Belong Aotearoa (Formerly known as Auckland Regional Migrant Services Charitable Trust),
- Refugees as Survivors New Zealand, and
- English Language Partners.

Table 4.7

Summary of the other organisations working with refugees in New Zealand

NGOs	Who they are	Missions	Main funders	Service delivery contracts
ChangeMakers Resettlement Forum	A rights-based NGO representing more than 17 refugee-background communities in the greater Wellington region.	<p>Working with former refugees and others to ensure that people from refugee-backgrounds reach their potential and are supported to contribute to their own and the wider community.</p> <p>Helping former refugees participate fully in New Zealand through advocacy, research and community development activities.</p>	<ul style="list-style-type: none"> • Community Organisations Grant Scheme. • Community Trust of Wellington. • Good Shepherd New Zealand Trust. • St Andrews on the Terrace Trust. • House Ltd. • Private donors. 	<ul style="list-style-type: none"> ▪ Immigration New Zealand (MBIE) – Strengthening Refugee Voices. ▪ Immigration New Zealand (MBIE) – Refugee Driver Training Programme.
Belong Aotearoa	Auckland’s specialist settlement support agency, providing targeted programmes for skilled migrants, international students, other work visa holders,	<p>Actively enabling and supporting the full integration and participation of migrants and resettled families’ communities in Aotearoa/New Zealand. Their activities including:</p> <ul style="list-style-type: none"> . Job Search Support Programmes. . Information advice and referrals. 	<ul style="list-style-type: none"> • MSD. • The Trust Community Foundation. • Department of Internal Affairs. • Ministry of Education. 	Not stated on their website.

	former refugees and their families. Their programs and services are delivered in several locations across Auckland.	<ul style="list-style-type: none"> . Welcome to Auckland, Information Workshops. . Individual Consultations. . English Language Advice. . Volunteer Programmes. . Community Projects. 	<ul style="list-style-type: none"> • Ministry for Culture and Heritage. • Other foundations and funders. 	
Refugees as Survivors New Zealand	A non-denominational, politically neutral and non-aligned not-for-profit charitable trust.	Leading mental health service for people from refugee backgrounds living in New Zealand. Refugees and people from related backgrounds will have access to quality, culturally responsive health services to assist positive resettlement in New Zealand.	<ul style="list-style-type: none"> • The Ministry of Health. • United Nations. • MBIE. • Ministry of Education. • MSD. • Other charity and philanthropic organisations. 	Counties Manukau District Health Board – Ministry of Health.
English Language Partners	A national not-for-profit language provider with a local community focus.	Providing English language skills and social support for the effective resettlement of refugees and migrants in Aotearoa New Zealand.	Mainly from the TEC.	English for refugees – contracted by the TEC .

Note. Compiled from the websites of ChangeMakers Resettlement Forum (<https://crf.org.nz/>);

Belong Aotearoa (<https://www.belong.org.nz/our-why>);

Refugees as Survivors New Zealand (<https://rasnz.co.nz/about-us/>); and

English Language Partners (<https://www.englishlanguage.org.nz/hub/>).

General information about NGOs involved in refugee resettlement can be found in their website, especially their annual reports. However, the disclosure of their outcomes, and why and how to measure their outcomes are rarely found. They mainly show supporting activities to former refugees and their positive achievements. This probably reflects what Werker and Ahmed (2008) comment on, “most publicly available programme evaluations by NGOs—like case studies on a website — are descriptive, rarely contain rigorous statistical analysis, and almost never report strong negative outcomes” (p. 87). Also, it is not clear from their website and annual reports whether they provide services to quota refugees only or all types of refugees and whether they have got a contract/contracts from a particular government agency/agencies. Therefore, based on the document analysis, this chapter identifies NGOs that provide services to former refugees in general, rather than identifying the particular NGOs that are involved only in the provision of social services to quota refugees under the Refugee Resettlement Strategy. (More detail of the organisations involved in the Refugee Resettlement Strategy service delivery will be identified and discussed in Chapter 7).

c. Funding for the Refugee Resettlement Strategy programme

Central/local government partnerships and *government partnerships with NGOs* are two common funding approaches for social service delivery. Most countries, including New Zealand, use a mixed method that combines both mainstream and contracted services (MBIE, 2008). The private sector often does not play a formal role in refugee resettlement, although the private sector may contribute to numerous sponsorship events and activities in host communities.

At a central government level, the New Zealand Government decides the refugee funding via Cabinet meetings. The five Votes receiving funds explicitly for refugee services from the Government are:

- Vote Labour Market (Minister of Immigration),
- Vote Health (Minister of Health, Minister of Social Housing),
- Vote Social Development (Minister of Social Development),
- Vote Education (Minister of Education), and
- Vote Tertiary Education (Minister of Tertiary Education, Skills, and Employment).

With the allocated funds, government agencies provide some essential services themselves, but mostly they contract NGOs to deliver different types of services to former refugees.

To obtain a contract with government agencies, NGOs have to prepare budgets with explanations on what they intend to do with their budgets; then lodge their applications with these funders to get approval for funding their projects. This process is through a competitive tender in most cases. Also, NGOs can hold fundraising activities to get funds from communities.

d. Goals of the Refugee Resettlement Strategy programme

The overarching vision for the New Zealand Refugee Resettlement Strategy is:

Refugees are participating fully and integrated socially and economically as soon as possible so that they are living independently, undertaking the same responsibilities and exercising the same rights as other New Zealanders and have a strong sense of belonging to their own community and to New Zealand. (Immigration New Zealand, 2012, p. 3.)

Immigration New Zealand (2012, p. 3) states that the overarching vision is underpinned by five integration outcomes (see also in Figure 4.3):

1. *Self-sufficiency*: all working-age former refugees are in paid work or supported by a family member in paid work.
2. *Housing*: former refugees live in safe, secure, healthy, and affordable homes without needing government housing help.
3. *Education*: former refugees have English language skills that help them participate in education and daily life.
4. *Health and wellbeing*: former refugees and their families enjoy healthy, safe, and independent lives.
5. *Participation*: former refugees actively participate in New Zealand life and have a strong sense of belonging here.

Figure 4.3

Five goals of the Refugee Resettlement Strategy

Note. Reprinted from *Refugee Settlement – New Zealand Refugee Resettlement* (p. 6) by Immigration New Zealand. Copyright 2012 by Immigration New Zealand.

e. Systems and approaches to monitoring the goals of the Refugee Resettlement Strategy programme

Although having the same purpose of supporting vulnerable people and their families, different countries have different ways to provide refugee services. This reflects the differences in the social, cultural, and economic values that those countries are concerned about. This is also affected by their historical approaches to refugee service provision and their geographic locations. Notably, very few countries clearly present the reasons why they chose their approach, this rationale is just implied in their policy choices (MBIE, 2008).

New Zealand is relatively explicit in this regard. In New Zealand, the progress in enhancing the integration outcomes is measured annually against seven success indicators approved by the Government, as provided in Table 4.8. Success indicators and outcomes measures for 2017/2018 can be seen in Appendix D.

Table 4.8*Goals of settlement and success indicators*

Goals	Success indicators
Self-sufficiency: All working age refugees (18 – 64) are in paid work or supported by a family member in paid work.	<ul style="list-style-type: none"> - Increased proportion in paid employment. - Reduced proportion receiving unemployment-related benefits.
Housing: Former refugees live independently of government housing assistance in homes that safe, healthy, and affordable.	<ul style="list-style-type: none"> - Reduction in the proportion of former refugees receiving housing assistance after two years and five years in New Zealand.
Education: English language skills help former refugees participate in education and daily life.	<ul style="list-style-type: none"> - Proportion of former refugee school leavers attaining NCEA Level 2 after 5 years or more in the New Zealand education system.
Health and Wellbeing: Former refugees and their families enjoy healthy, safe, and independent lives.	<ul style="list-style-type: none"> - Utilisation of GP services. - Access to mental health services (at least one face-face visit). - Proportion of quota refugee children receiving age-appropriate immunisations (within 6 and 12 months of arrival).

Note. Compiled from *Refugee Strategy Implementation Dashboard for 2018* by Immigration New Zealand, 2019.
<https://www.immigration.govt.nz/documents/refugees/nzrrs-dashboard.pdf>.

While these indicators appear somewhat useful, they still lack supporting detail and could be even more explicit. For example, reductions in the number of people receiving unemployment benefits may be causally linked to people gaining employment but may also be a result of their having to work at two or more underpaid jobs or giving up working within the system completely, as argued by Rosenberg (2015).

4.4. Summary

This chapter has provided basic information about refugees globally and in particular refugee resettlement in New Zealand, especially the New Zealand Refugee Resettlement Strategy. Refugee status is a legal status determined by the United Nations. Refugees are not necessarily poor; they are not like other migrants either. They have no choice in making an emigration decision. They have to leave their homeland because of the fear threatening their lives. Host countries can either manage their refugees via the “contracting-out” model, which enhances the involvement of various parties including government agencies, NGOs, and communities; or the “delegation” model, which highlights the provision of services by local or regional government authorities.

New Zealand adopts the “contracting-out” model to provide social services to former refugees. Government agencies can provide essential services by themselves, but mostly they contract NGOs to deliver social services to former refugees. These organisations are connected via the Refugee Resettlement Service Strategy which is led by Immigration New Zealand. This study has limited its scope to the resettlement services to quota refugees in order to be able to deeply explore and critically examine the accountability relationships between different parties involved in, or affected by, the service provision to quota refugees in New Zealand.

The background knowledge about public governance, the literature review and the context of the research presented in chapters 2, 3, 4 are the foundation for the identification of an analytical framework. The analytical framework proposing the theories and the key conceptual framework that guide the research questions is presented in the next chapter.

CHAPTER 5: RESEARCH FRAMEWORK

5.1. Introduction

The background knowledge of public governance and the research context of refugee resettlement were introduced in Chapter 2 and Chapter 4. The existing literature was reviewed in Chapter 3 to gain an understanding about the concepts and issues of accountability as well as identify the research gaps for this research. From that, the research questions were determined, as given in section 3.9.

In this chapter, an analytical framework is developed to help address the research questions. The analytical framework comprises relevant theories that are used to explain phenomena expressed in the research questions and highlights the key accountability frameworks or models in the prior literature that are employed to be a foundation for analysing the data and discussing the findings.

The chapter is organised as follows. The next section presents the justification for choosing stakeholder theories as the applicable theories for this research. In this section, stakeholder theory, stakeholder salience, and salient stakeholder cultures are reviewed, and their interrelationship and suitability for this study are discussed. Then, the key accountability frameworks and models in prior literature and the justification for employing them in this research are presented. After that, an analytical framework based on the chosen theories and prior literature and a table matching the research questions and the interview questions are outlined. Last, the summary of this chapter is presented.

5.2. Applicable theories and justification

Theory is considered a foundation for interpreting the research data and enhancing the validity of the researcher's findings and interpretations (Humphrey & Scapens, 1996). A number of different theories can be employed in a research; however, the choice of a particular theory should be based on whether that theory can explain central relationships in the study and the operating setting within which these relationships exist.

Stakeholder theories are employed as the foundation theories for this study. The justification for choosing these theories is explained in the following sections.

5.2.1. Stakeholder theory – a citizenship perspective

As mentioned in the literature review section 3.2, agency theory shows its limitations when used to explain the accountability relationships in public governance. Alternatively, stakeholder theory is widely suggested for a better understanding of the complex accountability of NGOs and the public sector entities. Stakeholders are commonly interpreted as "any group or individual who can affect or is affected by the achievement of the organisation's objectives", including shareholders, suppliers, creditors, customers, employees, and neighbouring communities (Freeman, 1984, p. 46).

In the context of NGOs, stakeholders of an NGO could be governmental funders, donors, volunteers, beneficiaries, and local communities. In the context of government agencies, stakeholders could be government ministers, other government agencies, contractual NGOs, contractual private entities, beneficiaries, and citizens. Stakeholder theory argues that an entity needs to be accountable to not just shareholders/funders for their operations; instead, they have to be accountable to a broader range of their stakeholders. It is noted that stakeholder theory does not mean that representatives of all stakeholder groups must take a place on governing boards of the entity, nor does it mean that shareholders/funders have no right. It does imply that the interests of these groups are joint, and that to create value, the entity needs to be concerned about how value is created for each and every stakeholder (Freeman, 1984).

Stakeholder theory is "acutely relevant" and offers "a viable perspective" to understand NGOs and public sectors' accountabilities to different stakeholders (Collier, 2008, p. 934). Stakeholder analysis is widely used as a descriptive tool by many researchers to understand the influences of the network of stakeholders and identify definitive stakeholders (Hyndman & McMahon, 2010). Thus, stakeholder theory is adopted in this research to identify stakeholders who are the parties involved in, or affected by, the refugee resettlement service provision in practice, and explain why NGOs/government agencies need to discharge their accountability to these various stakeholders.

Stakeholder theory may be perceived in various ways. Stakeholder theory is traditionally viewed through a (private sector-based) economic lens, which considers some particular

stakeholder categories (e.g., shareholders, employees, consumers) as groups that the entity should be concerned with to build up its reputation. Under this view, the main and ultimate purpose of concern with stakeholders' interests is to enhance the growth of shareholders' financial wealth. Shareholder primacy is assumed above all other stakeholders. The role of other stakeholders than shareholders in the entity's decision-making is limited to "consulting". This economic view of stakeholder theory does not seriously emphasise the active roles and voices of other stakeholders on the decision-making of the entity.

This research does not adopt the economic view of stakeholder theory; instead, it takes a citizenship approach to stakeholder theory, as suggested by Brown and Dillard (2015). Brown and Dillard do not view stakeholders as "rational economic men", instead, they treat stakeholders as political-economic people who are able to access an entity's accountability from diverse socio-political perspectives. With this citizenship approach, stakeholders are conceptualised in terms of their socio-political identities; they play a more active role to "organise, mobilise, and hold entities accountable" (p. 964). Brown and Dillard (2015) argue against the view of stakeholders as "constituencies to be strategically managed to maximise shareholder value creation" (p. 962).

The citizenship approach argues that stakeholder groups "bring their diverse values, interests, knowledges and expectations to their relations with fellow citizens, corporations, the State, and other institutions" (Brown & Dillard, 2015, p. 964). They emphasise the active role of stakeholders and recognise the complex nature of stakeholder identities. Such an approach to stakeholder theory can broadly apply to all sectors as it emphasises the diverse relationships between business, the state, and civil society that all entities face. Also, the citizenship approach supports the view of taking plurality seriously. This is also the aim of NPG, which encourages new approaches in the governance of the multiple networks of public, private, and societal actors, focuses on listening and sharing, and reduces the dominance of mainstream accountability.

Therefore, this research will examine the accountability relationships between different parties involved in, or affected by, the social service provision to refugees in New Zealand using a citizenship stakeholder theory lens. Accordingly, the requirement for accountability discharged by NGOs and government agencies to their multiple stakeholders will not just be

whether NGOs/government agencies consider other stakeholders, but also whether they take their concerns seriously, and whether they treat the other stakeholders as important and active parties who “meaningfully participate” in their decision-making/reporting.

5.2.2. Stakeholder salience

Stakeholder theory can explain why an entity needs to be accountable to multiple stakeholders, but it does not explain who should be prioritised when dealing with competing demands of these stakeholders. Therefore, stakeholder salience theory needs to be utilised.

Plurality does not mean entities need to be accountable to everyone and for everything. Also, it is impossible to treat all stakeholders equally (Boesso & Michelon, 2010; Harvey & Schaefer, 2001; Jacobs & Wilford, 2010). In addition, the demands of different stakeholders usually potentially conflict (Brown & Dillard, 2015; Knox & Gruar, 2007). Therefore, how can an entity deal with different and competing demands from stakeholders? How does it decide who and what really counts? Understanding these issues is important as they are the key factors that strongly influence the entity’s performance and the way it discharges its accountability. Hence, “sorting criteria” are needed (Cordery & Baskerville, 2011; Mitchell et al., 1997).

Cordery and Baskerville (2011) state that a comprehensive list of stakeholders itself is not informative enough to examine how an entity can balance stakeholders’ competing demands or to identify who are salient stakeholders. Accordingly, they used the model proposed by Mitchell et al. (1997), commonly known as stakeholder salience theory, to demonstrate who are key stakeholders and who can significantly impact an entity’s performance and reporting. Salience is defined as “the degree to which managers give priority to competing stakeholder claims” (Mitchell et al, 1997, p. 854). Neville et al. (2011) contend that Mitchell et al.’s (1997) framework is very suitable for managing the competing demands of various stakeholders, as it “holds considerable unrealised potential for understanding how organisations may best manage multiple stakeholder relationships” (p. 357).

Mitchell et al. (1997) identified *power*, *legitimacy*, and *urgency* as three attributes which influence how an entity manages the priority of its stakeholder’s claims (i.e., demands or desires). They are used as instruments to identify the relative salience of stakeholder groups

in order to develop insights into those stakeholders' relative influence on NGOs/government agencies' discharge of accountability. *Power* describes the status that a person has in a social relationship to conduct their own will, despite resistance. A stakeholder has power, "to the extent it has or can gain access to coercive, utilitarian, or normative means, to impose its will in the relationship" (Mitchell et al., 1997, p. 865). A stakeholder who possesses power can influence the actions of an organisation. Stakeholder power can exist independently or combined in three forms: coercive power, utilitarian power, or normative power (Mitchell et al., 1997). Coercive power refers to the threat of physical sanctions; utilitarian power involves the possession of material or financial resources; normative or social power relies on the use of attributes such as prestige, esteem, love, and acceptance (Etzioni, 1964). A stakeholder might possess more than one type of power. Mitchell et al. (1997) described powerful stakeholders as the dominant group who have crucial rights in organisational decisions.

Legitimacy is referred to as the structures or behaviours that are socially accepted or expected, and legitimacy is usually implicit with *power* when evaluating social relationships. Mitchell et al. (1997) also emphasise that power and legitimacy attributes can exist independently. *Urgency* infers the degree to which stakeholders look for immediate consideration or actions. Urgency exists when the claim is time-sensitive and critical to stakeholders. These three attributes determine "stakeholder salience", a term redefined by Neville et al. (2011) as "the prioritisation of stakeholder claims by managers based on their perception of the degree of power of the stakeholder and the degree of moral legitimacy and urgency of the claim" (p. 363). Figure 5.1 illustrates the stakeholder typology drawn by Mitchell et al. (1997), and Table 5.2 shows the salience level of each stakeholder typology.

Figure 5.1

The stakeholder typology drawn by Mitchell et al. (1997)

Note. Reprinted from “Toward a theory of stakeholder identification and salience: Defining the principle of who and what really counts” by R. K. Mitchell, B. R. Agle, and D. J. Wood, 1997, *Academy of Management Review*, 22(4), p. 874. Copyright 1997 by Academy of Management.

Table 5.1

The salience level of each stakeholder typology in Mitchell et al.'s (1997) model

Stakeholder Attributes			Mitchell et al. (1997) Stakeholder Type	Mitchell et al. (1997) Stakeholder Salience
Power	Legitimacy	Urgency		
Yes	Yes	Yes	Definitive	High
Yes	Yes	No	Dominant	Moderate
No	Yes	Yes	Dependent	Moderate
Yes	No	Yes	Dangerous	Moderate
Yes	No	No	Dormant	Low
No	Yes	No	Discretionary	Low
No	No	Yes	Demanding	Low
No	No	No	Nonstakeholder	None

Note. Adapted from “Ethical theory and stakeholder-related decisions: The role of stakeholder culture” by T. M. Jones, W. Felps, and G. A. Bigley, 2007, *Academy of Management Review*, 32(1), p. 150. Copyright 2006 by Academy of Management.

Many scholars (such as Al-Hazaima et al., 2021; Cordery & Baskerville, 2011; Wood et al., 2021) state that the application of the Mitchell et al.'s (1997) framework contributes to a better identification of accountability relationships and the construction of accountability in an entity. This research aims to identify the salient stakeholders of NGOs/government agencies in the provision of refugee resettlement services. Therefore, the research adopts the three stakeholder attributes identified in the Mitchell et al.'s (1997) model in order to understand more clearly the underlying characteristics of NGOs/government agencies' disparate relationships.

5.2.3. Salient stakeholder cultures

Although Mitchell et al.'s (1997) stakeholder salience framework has been widely accepted, it still has some restrictions. It does not consider the effects of the stakeholder culture (Jones et al., 2007), as well as managerial issues such as managerial values (Agle et al., 1999), managerial intuition (Harvey & Schaefer, 2001), or managerial position (Parent & Deephouse, 2007) on the stakeholder salience decisions of the managers in an organisation.

Jones et al. (2007) argue that the stakeholder attributes suggested by Mitchell et al. (1997) may be prioritised differently by different managers of organisations with intrinsically different stakeholder cultures. Stakeholder culture is a significant consideration in this research as entities involved in the refugee social service provision are very diverse. The entities can be a government agency, a church, an English language tertiary provider, a school, an international humanitarian organisation, or a community-led organisation. Therefore, their background, mission, and culture are very different. These differences strongly affect their response to the competing demands from their multiple stakeholders.

Jones et al. (2007) suggest an extended model of stakeholder salience that includes the effects of stakeholder culture. Laplume et al. (2008) further suggest that the organisational context of stakeholder culture, as proposed by Jones et al. (2007), should be combined with the three stakeholder salience attributes analysis for a deeper understanding of Mitchell et al.'s (1997) framework.

With Jones et al.'s (2007) stakeholder culture theory, entities are seen to have a "personality" and "an ethic of their own" that guides their behaviours towards stakeholders (O'Higgins, 2010, p. 158). Jones et al. (2007) define stakeholder culture as "the aspects of organisational culture consisting of the beliefs, values, and practices that have evolved for solving problems and otherwise managing stakeholder relationships" (p. 137). Jones et al. (2007) also argue that in dealing with stakeholder issues, management inevitably faces tension between the self-regarding (self-interest) and other-regarding sentiments that are "frequently linked to and emanating from stakeholder attributes: power and legitimacy" (p. 137). Stakeholder culture helps resolve this tension by influencing how management responds to dilemmas in stakeholder decisions.

Jones et al. (2007) propose five categories of corporate stakeholder culture: agency, corporate egoist, instrumentalist, moralist, and altruist. These five categories are ordered from most self-regarding to most "other-regarding". *Agency* stakeholder cultures pursue self-interest at the individual level, and have no concern for others, even the interest of the corporation and its shareholders. *Corporate egoist* and *instrumentalist* stakeholder cultures are based more on moral stewardship, in which managers, to some extent, have concerns about the interests of the owners of the corporation rather than *agency* stakeholder cultures.

Corporate egoists focus on short-term profit maximisation or their more recent manifestation, shareholder wealth maximisation, while *instrumentalist* stakeholder cultures not only concern the interest of shareholders, but also extend to the interest of other stakeholders that can enhance the firm's financial wellbeing.

Instrumentalist stakeholder cultures recognise that moral behaviour often results in benefits to the organisation, so their focus on other stakeholders is mainly because it is economically advantageous to do so. *Moralist* and *altruist* are more broadly "moral" stakeholder cultures. They are "extensively other-regarding in their decision-making and attempt to adhere to moral principles that apply to all stakeholders, not just shareholders" (Jones et al., 2007, p. 148). They adhere to this moral commitment more voluntarily as it brings honour and spiritual value to them. They treat all categories of stakeholders fairly and with respect and aim to achieve the welfare of broader society as a whole.

Although originally applied in the for-profit context, Jones et al.'s (2007) typology of stakeholder culture is also relevant to the public sector and particularly to NGOs. NGOs encounter more tension between self-interest and other-regarding sentiments concerning stakeholder-related decisions than do their for-profit counterparts. NGOs have the dual nature of being "quasi-public" and "quasi-private" (Williams & Taylor, 2013), and they usually have to deal with the competing demands of their multiple stakeholders (Fry, 1995).

Jones et al.'s (2007) framework extends and refines the salience model developed by Mitchell et al. (1997) to demonstrate how stakeholder cultures have a different influence on the way management weights the three attributes (*power*, *legitimacy*, and *urgency*) when they deal with the competing claims of stakeholders (as shown on Table 5.2).

Table 5.2*Comparison of stakeholder salience models*

Stakeholder Attributes			Mitchell et al. (1997) Stakeholder Type	Mitchell et al. (1997) Stakeholder Salience	Stakeholder Culture Type		
Power	Legitimacy	Urgency			Corporate Egoist	Instrumentalist	Moralist
Yes	Yes	Yes	Definitive	High	High	High	High
Yes	Yes	No	Dominant	Moderate	Moderate	Moderate	Moderate
No	Yes	Yes	Dependent	Moderate	None	Moderate	High
Yes	No	Yes	Dangerous	Moderate	High	High	Moderate
Yes	No	No	Dormant	Low	Moderate	Moderate	Low
No	Yes	No	Discretionary	Low	None	Low	Moderate
No	No	Yes	Demanding	Low	None	None	None
No	No	No	Nonstakeholder	None	None	None	None

Note. Reprinted from “Ethical theory and stakeholder-related decisions: The role of stakeholder culture” by T. M. Jones, W. Felps, and G. A. Bigley, 2007, *Academy of Management Review*, 32(1), p. 150. Copyright 2006 by Academy of Management.

In this table, the model of Jones et al. (2007) focuses only on the three stakeholder culture types: corporate egoist, instrumentalist, and moralist. The first stakeholder culture type (agency) is excluded from this table because it is extensively discussed in the agency theory, and it aims to explain the behaviour of individuals. Jones et al. (2007) aim to explain stakeholder culture at the organisational level rather than the individual level. Jones et al. (2007) also exclude the last stakeholder type (altruist) because it is an uncompromisingly principled moral position, which rarely occurs in a competitive economy. The three central stakeholder culture types are all at the organisational level and play differentially important roles within the three attributes.

The stakeholder salience and salient stakeholder culture models help to explore and better explain how NGOs and government agencies management prioritise competing stakeholder claims and how they deal with these claims.

The stakeholder theories above can help identify and explain who stakeholders are and who should be prioritised when dealing with competing demands from diverse stakeholders of an entity or a network. Therefore, these theories are chosen as the framework theories for

research questions 2 and 3 that are “To whom are those service providers accountable?” and “How are less powerful stakeholders given voices”.

However, stakeholder theories are not enough to address the last research question “How are those service providers accountable?”, as well as to analyse the matters that were raised in the literature and relevant to the research questions 1, 2, and 3. Therefore, together with the stakeholder theories, this study employs key accountability frameworks and models from the prior literature to be foundations for analysing the data and discussing the findings.

5.3. Key accountability frameworks and models in the prior literature and the justification for using them

Four accountability frameworks and models have been mentioned in previous chapters (i.e., Chapters 2 and 3): Dubnick and Justice’s (2004) framework for analysing accountability, Provan and Kenis’s (2008) network governance, Ebrahim’s (2003a) accountability mechanisms, and Klijn and Koppenjan’s (2014) horizontal accountability mechanisms. In this section, the key points of each framework or model are highlighted, and the using of the framework or model is justified and linked it with the relevant research question(s).

5.3.1. Dubnick and Justice’s (2004) framework for analysing accountability

This study aims to explore the nature of accountability relationships between different parties involved in or affected by the provision of social services to former refugees; therefore, it employs Dubnick and Justice’s (2004) framework for analysing these accountability relationships. As mentioned in Chapter 3, section 3.4, the framework is formed based on the basic questions of who is accountable to whom for what, and how. In particular, Dubnick and Justice (2004) suggest that to understand the most common characteristics of accountability, in the most general terms, three dimensions should be addressed:

- (1) An understanding of the social relationships that form the context for accountable action. This dimension addresses the question of “Who is accountable to whom?”.

(2) The identities, commitments, and strategies that individuals and groups use to adapt to those contexts. This dimension addresses the question of “For what is accountability demanded?”.

(3) The means and technologies for conducting those relationships. This dimension addresses the question of “How is accountability discharged?”.

The main structure of the accountability literature review presented in Chapter 3 and the research questions of this study, in particular research question 2, “To whom are those service providers accountable?”, and research question 4, “How are those service providers accountable?”, are based on this framework.

5.3.2. Provan and Kenis's (2008) network governance

Research question 1 asks, “Who provides services to former refugees?”. This question is straightforward and aims to identify the particular parties in the Refugee Resettlement Strategy programme involved in the provision of services to former refugees. However, the horizontal connection among these parties cannot be clearly identified using a straightforward question. Therefore, a sub-question, “By what type of network governance are these providers governed?”, is raised in the next section to explore what network governance model these parties use. It will provide a clearer picture of who provides services to former refugees and how they connect and work with each other.

To guide this sub-question, the study employs Provan and Kenis's (2008) network governance models. As mentioned in section 2.6, Provan and Kenis (2008) synthesise forms of partnership governance into three models: shared governance, lead organisation governance, and network administration organisation governance. They also notice that these three models of network governance, in practice, may be blurred or operate in a hybrid way. Understanding the models of governance is important to anticipate the advantages and disadvantages of using each model (either a pure model or a hybrid model) in governing the network. This study does not aim to evaluate the effectiveness of the refugee resettlement programme. Instead, it focuses on examining the discharge of accountability for this programme.

Therefore, the purpose of evaluating network governance models is to see how the network governance model affects the discharge of accountability.

5.3.3. Ebrahim's (2003a) accountability mechanisms

The stakeholder theories discussed in section 5.2 are suitable as the foundation theories for analysing findings and addressing of the research questions 2 and 3. However, these stakeholder theories cannot be used as a theoretical foundation for the research question 4 on *how* the parties involved in refugee service provision are accountable. The accountability mechanisms synthesised by Ebrahim (2003a) are the appropriate choice to guide the analysis for the research question 4. Ebrahim's (2003a) accountability mechanisms framework is widely recognised in NGO accountability mechanism literature (Agyemang et al., 2009; Chen, 2014; Jordan, 2005; Kilby, 2006; Murtaza, 2012). Although these mechanisms are particularly suited for NGOs, it is argued that these mechanisms are able to be applied for the public sector as they include tools and processes that widely discharge both accountability for outputs and outcomes in all types of entities.

Accountability mechanisms are the key to implementing accountability. Under an integrated understanding of accountability, an accountability mechanism “operates along multiple dimensions—involving numerous actors (patrons, clients, selves), using various mechanisms and standards of performance (external and internal, legal and voluntary), and requiring differing levels of organisational response (functional and strategic)” (Ebrahim, 2003a, p. 826). Therefore, the research adopts this mechanism framework to examine and analyse the accountability mechanisms used by NGOs and public sectors in respect of the refugee resettlement service provision programme. These mechanism categories are discussed in section 3.7. The below highlights the key points of this framework.

According to Ebrahim (2003a), in practice, five accountability mechanisms, including *reports and disclosure statements*, *performance assessments and evaluations*, *participation*, *self-regulation*, and *social auditing* are most commonly used. Among them, disclosure statements and reports are the most common tools of accountability and are normally required by laws in many countries. Social auditing is probably the most complex mechanism. Ebrahim (2003a) classifies these five categories into two groups: “tool” accountability mechanisms and

“process” accountability mechanisms. The first group consists of reports and disclosure statements, performance assessments and evaluations, and usually refers to *the mechanisms for reporting of outputs*. The second group contains the last three mechanisms (participation, self-regulation, and social auditing) which are commonly used to *report outcomes*.

It is argued that the accountability mechanisms mentioned by Ebrahim (2003a) concentrate on the discharge of upward, inward, and downward accountability rather than horizontal accountability. Therefore, there is a need for another framework that can guide this study on the discharge of horizontal accountability. From the literature review, the study employs the work of Klijn and Koppenjan (2014).

5.3.4. Klijn and Koppenjan's (2014) horizontal accountability mechanisms

As stated in Chapter 3, there are almost no accountability mechanisms or accountability standards to instruct horizontal accountability. Research in this area is also new. Although they do not suggest any specific horizontal accountability mechanisms, Klijn and Koppenjan (2014) do suggest principles and rules on designing accountability mechanisms to better discharge horizontal/network accountability. Therefore, this study employs Klijn and Koppenjan's (2014) principles and rules to analyse and discuss the findings of horizontal accountability mechanisms used by parties in the refugee resettlement programme.

There co-exist various accountability mechanisms as well as standards for accountable behaviour but they are designed for vertical accountability purposes. Klijn and Koppenjan (2014) state that these vertical accountability mechanisms do not stand alone; instead, various accountability mechanisms can reinforce one another. However, the variety of accountability mechanisms may lead to confusion in using, or may be overlapped, or they may not cover all network activities including the interorganisational activities. To overcome these problems and enhance the accountability of networks, it is important that accountability mechanisms and standards need to be made explicit (Klijn & Koppenjan, 2014).

To make fundamental changes, the explicitness needs to be at the beginning stage, the process design. The process design can be seen as “a set of rules that the actors agree upon and that will guide their interactions” (Klijn & Koppenjan, 2014, p. 251). The authors

emphasise that “a consciously designed and agreed upon process design may make rules explicit, thus providing the conditions for accountability” (p. 252). They suggest a potential set of rules for this process design may specify:

- positions (which roles are available)
- boundaries (exit and access rules)
- scope (delineation of activities)
- the use of information
- the division of authority
- way of decision making and conflict regulation (decision rules)
- division of costs, benefits, and risks
- rules regarding products and codes of behaviour (p. 252).

A process design with explicit rules as suggested above will provide a strong frame for developing accountability mechanisms and accountability standards. It helps clearly identify parties involved in the networks, the procedures that these network participants need to follow, the behaviour performance that is required, and the sanctions or rules to apply when these requirements are not met or need to be amended (Klijn & Koppenjan, 2014). Therefore, a strong process design performs an internal function by guiding the interactions among participants within governance network processes. Also, it performs an external function by transparently and legitimately providing information to the public on what the process is about and how the network will behave.

The process design needs to be monitored, implemented, and updated to ensure and enhance the quality of process management. Based on the explicit rules set in the process design, Klijn and Koppenjan (2014) suggest that horizontal accountability can be enhanced and discharged using accountability mechanisms such as benchmarking, certification, societal reports, self-evaluations, peer group assessments, and assessments by users and stakeholders. These suggested accountability mechanisms are similar to those mentioned by Ebrahim (2003a).

Furthermore, Klijn and Koppenjan (2014) notice that horizontal accountability supplements but does not replace vertical accountability. Vertical accountability still plays an important role in discharging the accountability of a network. However, to achieve strong governance of networks, they suggest that vertical accountability needs to be redesigned and reconciled in a horizontal manner to complement and reinforce horizontal accountability mechanisms.

Klijn and Koppenjan (2014) further suggest that in order to hold network actors accountable, the complexities, interdependencies, and dynamics that characterise governance network processes should be taken into account. In practice, accountability relationships between parties in networks are mostly implicit, governed by unshared expectations and informal rules, which implicitly makes the identification of who is accountable for what and to whom in these accountability relationships blurred and confused. Therefore, vertical accountability mechanisms (including those arranging these relationships) should be designed explicitly.

The main suggestion of Klijn and Koppenjan (2014) for better accountability, especially horizontal accountability is to “make existing accountability mechanisms and standards explicit and to initiate joint processes of design aimed at reconciling them” (p. 255). However, this is a big challenge as guidance on particular horizontal accountability mechanisms presented in networks, the standards used, the roles of network parties, and the ways to deal with accountability problems are still largely underdeveloped.

Although not suggesting any specific accountability mechanisms for horizontal accountability, the suggestions on principles and rules for designing and performing horizontal accountability by Klijn and Koppenjan (2014) provide valuable ideas in evaluating the discharge of horizontal accountability. Therefore, the suggestions on how to improve horizontal accountability by Klijn and Koppenjan (2014) are a good supplement to Ebrahim (2003a). The combination of Ebrahim (2003a) and Klijn and Koppenjan (2014) forms a comprehensive theoretical framework to examine *how* NGOs and government agencies are accountable to their multiple stakeholders.

5.4. Analytical framework

Based on the above theoretical underpinnings and the prior literature, an analytical framework has been formulated to address the specific research questions in this study. Dubnick and Justice's (2004) analytical framework is used as a sketch framework to break down the overall research question "What is the nature of the accountability relationships between different parties involved in, or affected by, the provision of social services to former refugees in New Zealand?" into the four research questions.

The first research question, "Who provides services to former refugees?", can be fully explored by also asking "By what type of network governance are these providers governed?". To address this question, the study uses Provan and Kenis's (2008) network governance model to guide the identification and analysis of the refugee service governance model. (Chapter 7)

The viewpoints of interview participants about the concept of accountability are explored next as their perceptions of accountability can determine the way they react in terms of *to whom* and *how* they are accountable. Therefore, understanding their viewpoint is important to analyse and interpret their interview responses to get the answers for research questions 2, 3, and 4 (Chapter 8). As discussed in the literature review, the definition of accountability provokes debate. There is no all-agreed definition. The researcher herself advocates an accountability definition which emphasises the multiple actors involved, and proactive actions needed in managing the discharge of accountability. Therefore, as stated in section 3.2, this study uses the combination of the definitions of Bovens (2007) and Romzek and Dubnick (1987) as the accountability definition for data analysis and discussion.

The second research question, "To whom are those service providers accountable?", is explored deeper via further sub-questions:

- Who are their stakeholders?
- To whom do they prioritise to be accountable to if they have to deal with the competing demands of their stakeholders?

The stakeholder theories mentioned in section 5.2 are used as a theoretical base to identify the stakeholders and explain why NGOs and government agencies need to be accountable to those stakeholders. These theories also guide research question 3, “How are less powerful stakeholders given voices?”. These questions are examined based on the framework of Mitchell et al. (1997) and Jones et al. (2007) as mentioned in section 5.2. (Chapter 9)

Ebrahim’s (2003a) accountability mechanism framework, together with the guidance by Klijn and Koppenjan’s (2014) on accountable networks are chosen as the framework to answer research question 4, “How are those service providers accountable?”. (Chapter 10)

This analytical framework is shown in Figure 5.2.

Figure 5.2

Analytical framework for this study

The research questions are matched with the interview questions to clearly identify the relevance between them (as shown in Table 5.3)

Table 5.3

The matrix between the research questions and the interview questions

RESEARCH QUESTIONS	INTERVIEW QUESTIONS			
	GOVERNMENT AGENCIES	NGOs	VOLUNTEERS	BENEFICIARIES
Research question 1: Who provides services to former refugees?				
1.1. Who provides services to former refugees?	1. What are the services you provide? 2. How do you provide those services? 3. What is the process of choosing an NGO to contract with for the delivery of services to refugees? 4. How many refugee service providers does your organisation contract with?	1. What services do you provide refugees? 2. Who are the funders of your NGO? 3. Do you collaborate with any other organisations to deliver refugee services?	1. What services do you provide refugees?	1. What services have you received as a refugee in New Zealand? 2. Do you know who provides those services?

1.2. By what type of network governance are these providers governed?	<p>1. How do you track the results of what the NGO has done?</p> <p>2. Can you explain more about the relationship between different organisations involved in the refugee resettlement strategy? Do you have a map of all the organisations related to refugee resettlement?</p> <p>3. How do you manage all the services provided to refugees? Do other ministries and government agencies also need to report to MBIE about the services they delivered to refugees? For example, the housing services, especially for health services.</p>	1. Do you collaborate with any other organisations to deliver refugee services?	1. How do you work with the NGO to deliver those services?	(NOT APPLICABLE)
Accountability perspective				
	1. What do you think accountability is?	1. What do you think accountability is?	1. What do you think accountability is?	1. What do you think about those services you have received? (Do you like those services? Are you satisfied with the services? What don't you like about them?)

Research question 2: To whom are those service providers accountable? and Research question 3: How are less powerful stakeholders given voices?				
2.1. Who are their stakeholders?	1. What refugee-related funding does your department receive? 2. What are the services you provide? 3. How do you provide those services? 4. What is the process of choosing an NGO to contract with for the delivery of services to refugees? 5. How many refugee service providers does your organisation contract with? 6. What regulations govern the discharge of accountability?	1. Are there any requirements from the contract with government agencies? Can I see the contract? 2. Whom do you think your NGO is accountable to?	1. Why did you choose to support refugees? 2. What services do you provide to refugees? 3. How do you work with the NGO to deliver those services? 4. To whom do you think the NGO needs to be accountable?	[do government agencies and NGOs consider beneficiaries as a stakeholder group? – the researcher's self- reflection]
2.2. To whom do they prioritise to be accountable if they have to deal with the competing demands of their stakeholders?	What is the main challenge in discharging accountability for the refugee resettlement programme so far?	1. What do you think are the most challenging issues to the discharge of your accountability? 2. Are there ever conflicts between your NGO's mission and the government funders' requirements? Are	Whom do you think your NGO is accountable to?	1. Have you had any problems with the refugee services before? What was the problem? Did you talk to anyone from the service provider about that? Was the problem solved? [Are the beneficiaries salient stakeholders? - the researcher's self- reflection]

		there any difficulties in running the contracted services?		
3. How are less powerful stakeholders given voices?	<p>1. How do you manage the provision of services after first year resettlement services?</p> <p>2. How often do you meet with the refugee communities?</p> <p>3. How do you track the results of the services provided by the contracted service providers?</p> <p>4. How do you measure the quality of outcomes?</p>	1. How does your NGO discharge accountability?	<p>1. What do you think are the most challenging issues when working with refugees?</p> <p>2. What is your expectation of the NGO for your voluntary contribution? Do you want to receive a report from the NGO on what volunteers did for refugees? What kind of reports do you want to receive?</p> <p>3. Do you think volunteers' voices are heard by the NGOs?</p> <p>4. Do you have any suggestions to</p>	<p>1. What services have you received as a refugee in New Zealand?</p> <p>2. Do you know who provides those services?</p> <p>3. What do you think about those services you have received? (Do you like those services? Are you satisfied with the services? What don't you like about them?)</p> <p>4. Have you had any problems with the refugee services before?</p> <p>Yes → What was the problem? Did you talk to anyone from the service provider about that? Was the problem solved?</p> <p>No → If yes, would you talk to anyone from the service</p>

			achieve greater accountability?	<p>provider? Do you think the problem would be solved?</p> <p>5. What other services do you want to get? Why?</p>
Research question 4: How are those service providers accountable?				
4. What mechanisms do they use to discharge their accountability?	<p>1. How do you track the results of what the NGO has done?</p> <p>2. What regulations govern the discharge of accountability?</p> <p>3. What mechanisms are/should be used by an NGO to provide accountability for the resources you provide to them?</p> <p>4. How do you manage all the services provided to refugees? Do other ministries and government agencies also need to report to MBIE about the services they delivered to refugees? For example, housing services, especially for health services.</p>	<p>1. How does your NGO discharge accountability?</p> <p>2. What regulations impact on your NGO's capacity to discharge accountability?</p> <p>3. What mechanisms are/should be used by your NGO to discharge accountability?</p> <p>4. Why do you choose those mechanisms?</p> <p>5. What do you think are the most challenging issues to discharge accountability?</p> <p>6. What are your suggestions to achieve greater accountability?</p>	<p>1. What is your expectation of the NGO for your voluntary contribution? Do you want to receive a report from the NGO on what volunteers did for refugees? What kind of reports do you want to receive?</p> <p>2. Do you think volunteers' voices are heard by the NGO?</p> <p>3. Do you have any suggestions to achieve greater accountability?</p>	<p>3. What do you think about those services you have received? (Do you like those services? Are you satisfied with the services? What don't you like about them?)</p> <p>4. Have you had any problems with the refugee services before?</p> <p>Yes → What was the problem? Did you talk to anyone from the service provider about that? Was the problem solved?</p> <p>No → If yes, would you talk to anyone from the service provider? Do you think the problem would be solved?</p> <p>5. What other services do you want to get? Why?</p>

5.5. Summary

This chapter has presented the fundamental theories and conceptual frameworks that are used to develop the analytical framework for this study. The stakeholder theory using a citizenship lens suggested by Brown and Dillard (2015), which emphasises stakeholders' active role and recognises the complex nature of stakeholder identities, was employed to identify stakeholders involved in or affected by social service provision to former refugees in New Zealand. This study also applied Mitchell et al.'s (1997) stakeholder salience and Jones et al.'s (2007) salient stakeholder culture models to explain NGOs and government agencies' priority when dealing with the competing demands of their stakeholders.

Following Dubnick and Justice's (2004) framework for analysing accountability relationships, this study also employed Provan and Kenis's (2008) network governance models to evaluate how the network governance models affect the discharge of accountability, and Ebrahim's (2003a) and Klijn and Koppenjan's (2014) accountability mechanisms to explore how the parties involved in refugee service delivery are accountable.

The study's analytical framework comprises a set of guiding questions, incorporating underlying issues of context, which will be applied in conjunction with the research methods outlined in Chapter 6 to examine accountability for refugee resettlement in New Zealand.

CHAPTER 6: RESEARCH METHODOLOGY

6.1. Introduction

In order to achieve the research objectives, background knowledge of public governance was introduced in Chapter 2. A literature review was presented in Chapter 3 to identify the gaps in the field of research and link accountability theory to the accountability relationships in the refugee service provision environment. In addition, the research context, which is a case study of refugee resettlement service provision in New Zealand, was given in Chapter 4. Then, to guide this study, a research theoretical framework was developed in Chapter 5. This framework highlights the key theories that will be used to address the research questions. In this chapter, the research methodology underpinning this study will be explained, and the choice and use of particular methods will be described.

This chapter is structured as follows. First, *section 6.2* discusses the ontological and epistemological assumptions underpinning the research methodology. The qualitative research paradigm designed for this study is explained in *section 6.3*. Then, the main method chosen, a case study approach, is presented in *section 6.4*. The use of reflection and triangulation methods in order to enhance the rigour and reliability of this study's findings are discussed in *sections 6.5* and *6.6*. Specific techniques for data collection and data analysis are described in *sections 6.7* and *6.8*. Next, ethical considerations are presented in *section 6.9*. Last, a summary of this chapter is provided in *section 6.10*.

6.2. Philosophical assumptions

Ontology and epistemology are the philosophical assumptions underpinning the theoretical perspective that lies behind the chosen methodology (Crotty, 1998). Ontology refers to the study of being, of the nature of reality, or the nature of existence. Ontological assumptions determine what is the world we perceive. Epistemology is concerned with the nature of knowledge, is about "how we know what we know" (Crotty, 1998, p. 8). Epistemology assumptions decide what counts as "legitimate" knowledge among different sorts of knowledge existing in the world, and how we ensure that it is the valid, trustworthy, "true" knowledge (Maynard, 1994). Ontology and epistemology are tightly interlinked with each

other. Ontological issues emerge together with epistemological issues. Therefore, a particular theoretical perspective embodies “a certain way of understanding *what is* (ontology) as well as a certain way of understanding *what it means to know* (epistemology)” (Crotty, 1998, p. 10).

There is a range of ontologies and epistemologies. Two typical ontological/epistemological continuums which depart radically from each other are *realism/objectivism* and *relativism/constructionism*. Realists/objectivists assert that reality independently exists outside of human ways of knowing about it (Crotty, 1998). The objective truth, which is comprehensible through research, can be measured and discovered if we use appropriate research techniques (Braun & Clarke, 2013).

In contrast, relativists/constructionists argue that reality is not a pre-social reality or “mind-independent truth” (Tebes, 2005); reality cannot be separated from human practices. Reality is constructed and reconstructed by humans via interactions between creatures and their creations (Crotty, 1998). A knowable world always reflects what we perceive about the world (Braun & Clarke, 2013). Our perspective on what is “real” and “true” differs across time and social, cultural, moral, ideological, and political contexts. Thus, our understandings about the world are historically and culturally influenced by interpretations rather than one everlasting truth (Crotty, 1998). Therefore, relativists/constructionists assume there is no one true knowledge, that all sorts of knowledge exist. Thus, there exist multiple constructed *realities*, rather than a single reality (Nightingale & Cromby, 1999).

Social constructionists emphasise the idea that “society is actively and creatively produced by human beings”, social worlds being “interpretive nets woven by individuals and groups” (Marshall, 1994, p. 484). We can only reflect partially the complicated realities by how we come to understand knowledge. It is possible that there are different interpretations and different people may well inhabit quite different “interpretive” worlds (Crotty, 1998). Therefore, social constructionism underpins the theoretical perspective of interpretivism which recognises the diversity of interpretations that can be applied to the world.

Researchers can adopt positivism, interpretivism, or any other epistemology to inform their philosophical assumptions. There is no right or wrong in adopting one of these approaches, but different philosophical approaches will lead to different theoretical perspectives and methodologies chosen in a study (Braun & Clarke, 2013). Therefore, it is necessary to clearly position the research philosophy that underpins the study to enable the justification of the choice and use of the methodology and methods.

Based on the above discussion, a relativism ontology, social constructionism epistemology, and interpretivism theoretical perspective are taken as research philosophical assumptions in this study. Accordingly, conceptions of accountability are viewed as socially constructed; they do not exist “out there” in nature. They are themselves *subjectively* constructed through interactions between the researcher and the researched as their meanings are constructed from the context in which they are applied. Accountability in this study is constructed through the interactions between what accountability has been constructed in the literature, what is found in the data analysis, and what is interpreted by the researcher in the research context. The accountability concepts and accountability relationships between different parties involved in, or affected by, the refugee resettlement in New Zealand examined in this research cannot represent the entire meanings of themselves. Instead, this research emphasises particular functional aspects of these complicated conceptions, while hiding others (Morgan, 1988). Particularly, in this study, the accountability is only explored in public governance, not in the private sector; and in a context of refugee resettlement service provision in New Zealand, not in all of the diverse and complex contexts in reality. This study focuses on to whom accountability is owed and how accountability is discharged, not for what and why accountability is demanded. It collects a certain sample of data, not the whole population. Therefore, the study constructs a piece of knowledge on accountability, rather than represents the entire meanings of accountability in reality.

6.3. Qualitative research

The study aims to explore the nature of the accountability relationship between different parties involved in, or affected by, the provision of social services for refugees in New Zealand; therefore, a qualitative research approach was chosen. Qualitative research focuses on

understanding or exploring the meaning of reality and how people construct that meaning, rather than proving a theory or concluding a relationship between factors (Braun & Clarke, 2013). To conduct this qualitative research, a range of qualitative methods were chosen: case study method, document analysis method, semi-structured interview method, and thematic analysis method. The reflection methods and triangulation methods were also employed to best achieve the research aims. Each of these methods will be discussed in the following sections of this chapter. These qualitative methods assisted the researcher in understanding the accountability relationships within the real-life context of the refugee resettlement service provision network, which is difficult to examine in quantitative terms (Myers & Avison, 2002; Strauss & Corbin, 1990).

The social constructionism philosophical paradigm and the qualitative research approach underline the significant roles of the researcher and the research participants in the research process. The researcher is considered the primary data collection instrument, which cannot be replaced by non-human instruments, because non-human instruments are unable to interact with the research participants in a way that could reveal their multiple constructed realities (Lincoln & Guba, 1985). The interaction with participants in the data-gathering process is complex and needs to be undertaken by a “human instrument” (the researcher/s) to be well understood, responded to, and described (Lincoln & Guba, 1985). In this study, the researcher is the sole investigator who interacted with all the research participants. In addition, as each research participant had their own views, the research aims to identify the contextualised meaning of these multiple perspectives in order to construct a joint, collaborative meaning from the multiple realities that exist (Guba & Lincoln, 1989). Therefore, participants in qualitative research play a co-producer role in the research process.

In summary, this study is underpinned by a social constructionism epistemology, which entails collecting data through qualitative research methods. A detailed explanation on what, why, and how these methods are used is presented in the following sections.

6.4. A case study approach

“Studies focusing on society and culture, whether a group, a programme, or an organisation, typically espouse some sort of *case study* as an overall strategy” (Marshall & Rossman, 2011, p. 93). Davey (1990) explains that “the case study is a method of learning about multiple instances through extensive description and contextual analysis” (p. 2). Yin (2003) also indicates that case study is concerned with “the rigorous and fair presentation of empirical data” (p. 2), which helps the researcher study the phenomenon with its comprehensive and meaningful characteristics in its real-life. A case study approach is very suitable for a study that focuses on exploring and explaining complex real-life interactions (Dubé & Paré, 2003; Yin, 2003). Also, according to Yin (2003), a case study that provides its real-life context, with multiple sources of evidence, is ideal to answer the *how* and *why* questions of research. This matches with the research questions 3 and 4 of this study that are, “How are less powerful stakeholders given voices?” and “How are those service providers accountable?”.

A well-known definition of case study research is the one developed by Yin (1984). According to Yin, case study research is “an empirical inquiry that investigates a contemporary phenomenon within its real-life context; when the boundaries between phenomenon and context are not clearly evident; and in which multiple sources of evidence are used.” (p. 24). This study satisfies this definition as it is an empirical inquiry that:

- investigates a contemporary phenomenon within its “real-life” context. This study investigates the accountability relationships between various parties involved in, or affected by, the process of refugee resettlement service provision in New Zealand, in particular, the *Refugee Resettlement Strategy* project (see sections 4.3 and 4.4).
- has no clear contextual-phenomenon boundaries. In this study, the refugee service delivery involves a wide range of organisations. MBIE is the government agency in-charged for the service delivery; however, the services are delivered by many other government agencies, the New Zealand Red Cross, and a range of service providers which have contracts with these government agencies.
- uses multiple sources of evidence. In this study, these sources are documents and semi-structured interviews, as discussed below.

Based on the above discussion, a qualitative case study approach is the appropriate choice for this study. The adoption of a case study approach allows the accountability relationships between parties involved in, or affected by, the provision of services to refugees in New Zealand to be examined within the complexity of the network by which those accountability relationships are formed and maintained.

This research adopts a single case study approach that focuses on the accountability relationships in a unique *Refugee Resettlement Strategy* programme. A single case study is frequently subject to criticism that it is unable to give a generalisable conclusion. However, with the social constructionist epistemology and qualitative research underpinning the research, the aim of this study is to explore the richness of the accountability relationships in the social service provision for refugees in New Zealand and contribute to the understandings of this particular phenomenon in practice. It does not aim to generalise an entire understanding of accountability relationships. Furthermore, as Yin (2003) states, a single case study design is suitable when it represents a unique, revelatory, or critical case in testing a well-formulated theory. The unit of analysis in this study is the *Refugee Resettlement Strategy* programme. This is the unique programme currently run to deliver social services for quota refugees.¹²

Although case study research is extensively applied in accounting and accountability research (Irvine & Gaffikin, 2006; Ryan et al., 2002) because of its strength in helping to answer the *how* and *why* research questions, a case study approach should be applied with caution. Czarniawska (1997) advises that researchers need to be aware of and handle evolving issues related to the limitations to access in the real-life context. One limitation-to-access issue is the restriction on access to confidential data (Irvine & Gaffikin, 2006; Ryan et al., 2002). Participants may be unwilling to share those important data with the researcher due to

¹² Quota refugees, as explained in section 3.3.1, are the former refugees who came to New Zealand under the UNHCR programme. The scope of this study is the accountability relationships between different parties involved in, or affected by, the social service delivery in New Zealand for this type of refugees only, as explained in section 4.3.2.

confidential and sensitive issues such as divulging the organisation's identity and harming the participant's job position. Even when confidential data is allowed to be viewed only, or provided to the researcher for research purposes, reporting of that data may not be approved by the participants (Ryan et al., 2002). This issue will be discussed in more detail in section 6.7.1 and will be acknowledged in the limitations section of the conclusion chapter. As the research involves the participation of people, the researcher is required to obtain approval for ethical concerns and protection of identity from the University Ethics Committee before the empirical research commenced, as mentioned in section 6.9.

Furthermore, researchers also rely on their recordings of the meetings or interviews with participants (Irvine & Gaffikin, 2006) to better understand and interpret the data; however, this does not always happen smoothly when conducting case study research. In many cases, the interviews or meetings are unable to be recorded; thus, the researcher has to use the notes taken in those interviews or meetings for data analysis. This may have some limitations for the data analysis of these interviews or meetings as the notes rely totally on the researcher's memory. In this study, all interviews were recorded. One participant from the refugee category did not want to write down her/his real name on the consent form, s/he did sign in the consent form to show her/his consent to participate in the interview.

6.5. Reflection methods

By adopting a constructionism epistemology and qualitative research approach, this study highlights subjectivity in its data analysis. Qualitative researchers treat knowledge as contextually based, rather than independent of context and objectively originated. Subjectivity is positively valued in a qualitative paradigm. It is not as a bias to be eliminated from research (Braun & Clarke, 2013). In this study, the process of data analysis and the interpretation of results were influenced by the researcher's own experience and background (as mentioned in section 1.1). As a short-term migrant in New Zealand, the researcher has faced problems such as culture shock, language barriers, discrimination, and belonging when living in a foreign country. Most former refugees encounter these challenges when they settle in New Zealand. The researcher's understanding, interpretation, and analysis of the data collected from semi-structured interviews with former refugees may be affected by the

researcher's migrant experience. In addition, due to her accounting background, the researcher believes that the traditional accounting system overemphasises financial information, excludes non-financial stakeholders (those often deemed less powerful), focuses on economic decision making, and ignores non-economic factors (i.e., social, ethical, environmental). Also, the accountability role of accounting information is not really evident. The researcher argues for a broader view of accounting that overcomes those limitations and highlights the accountability function. This perspective shapes the researcher's view on what is accountability, her choice of theories used in this study, and her data analysis.

However, subjectivity needs to be thought about and considered in a reflexive and triangulated way to enable the recognition of the subjectivity's value (Braun & Clarke, 2013). Reflection is an interacting and ongoing process used in different stages of a qualitative study to ensure the research problem, theory, data, findings, and discussion are logically linked together (Ahrens & Chapman, 2006). Applying the reflection process to this study, the researcher reviewed back and forth the interaction and influence between stages including identifying the research problem, deciding research questions, choosing appropriate theories, and collecting and analysing data, determining the conclusion of the research findings so that they are well connected.

The interactive process in this study can be divided into five phases. The first phase concentrated on collecting documentary data to gain a general understanding of the public governance background and the social service provision for refugees in New Zealand to assist in the identification of the research questions. This phase informed the research context and established the research questions as highlighted in Chapters 2 and 3.

The second phase focused on collecting government and NGO documents or those from organisations involved in the provision of refugee resettlement services in New Zealand and specific literature relating to accountability. The document analysis in this phase helped to identify the key parties involved in, or affected by, the complex network of refugee social service provision. It was then used to develop the questions for each interview category (The interview categories were determined by the key parties identified and will be further described in section 6.7.2). In the development of the interview questions, data such as the

potential participants' background and accountability studies relevant to research questions were also collected and reviewed. Based on this information, the researcher customised the interview questions for each interview group/individual. Meanwhile, the relevant accountability literature helped the researcher to select appropriate theories and build the research framework as discussed in Chapters 4 and 5.

The third phase focused on collecting data via semi-structured interviews with relevant interview participants identified in the second phase. After each interview, the researcher wrote down her self-reflection in her memos and studied the next participant's background. The study of the next participant's background could be specific information about her/his name, position, working experience if s/he worked in the relevant organisations, or just general information about the participant's original country if the participant is a former refugee. Meanwhile, the researcher also discussed her understanding with her supervisors. Then, the researcher reconstructed the interview questions to match with the next participant's background, experience, and what she would like to explore more from her findings in the prior interviews. In particular, within each case, perspectives and opinions gained from earlier interviews and relevant documents contributed to the basis of interview questions asked to subsequent participants. Using reflection within each step of the semi-structured interview process, the researcher could constantly compare and validate ideas and preliminary findings from earlier data collection and data analysis.

In the fourth phase, data from the first three phases were analysed to discern the themes that could answer the four research questions identified in this study, also the data's correspondence to the proposed theories and the research framework was evaluated. This helped build the validity of different theories in explaining the accountability relationships in terms of *to whom*, *for what*, and *how* accountability is discharged (Ahrens & Chapman, 2006). Also, reflection guided the researcher in the presentation of the empirical results, which will be presented in Chapters 7, 8, and 9.

In the final phase, the empirical results were discussed and compared with previous studies. The literature review and the research framework were also revised to obtain logical connections between the literature, the research framework, and the empirical results. After

that, the researcher provided the overall findings and conclusions of the study. Through these reflections, the researcher ensured the consistency between answering the research questions and providing explanations. The discussion and conclusion will be presented in Chapters 10 and 11.

Reflection methods were used throughout the whole research process to ensure this study logically provides valuable insights and richness to the understanding of accountability relationships between parties involved in, or affected by, the refugee service delivery. Triangulation was also used to enhance the credibility of this study's results.

6.6. Triangulation methods

It is widely agreed that a single method or theory can only explain one side, not all sides, of empirical reality (Denzin, 2009). To overcome the limitation of applying a single method or theory, the triangulation method was employed in this study. Triangulation is defined as "observation of research from (at least) two different points" (Flick et al., 2004, p. 178). It is used to enrich the descriptions and enhance the validity of the findings of a study (Ahrens & Chapman, 2006). Triangulation allows the researcher to assess different empirical explanations; thus, it improves the validity of interpretation. In addition, triangulation can capture a more comprehensive and contextual picture of the matters under study (Jick, 1979).

Triangulated findings are based on the contrasts between different theories, methods, data, or researchers. These triangulated findings may disclose additional insights that may have been disregarded or overlooked by a single theory, method, data source, or researcher (Denzin & Lincoln, 2003). There are four types of triangulation: theoretical triangulation, methodological triangulation, data triangulation, and researcher triangulation (Denzin & Lincoln, 2003; Denzin, 2009). These types of triangulation can be used separately or combined with each other. Denzin (2009) suggests that "multiple strategies of triangulation are proposed to be the preferred line of action" (p. 313). Hence, multiple theories, methods, data sources, and researchers can be used in conjunction in one study to increase the credibility of the explanations and to better capture the richness and complexity of the social

phenomena (Denzin, 2009). This case study, as a PhD thesis, adopts theoretical, methodological, and data triangulation.

Theoretical triangulation mentions the use of multiple theories and perspectives in empirical analysis and discussion (Flick, 1992). It infers that researcher interpretations are informed by more than one theoretical perspective (Modell, 2005). Using theoretical triangulation, different theories and perspectives are examined in a particular context of the study; therefore, it can bring a more comprehensive understanding of the social phenomena that the study aims to explore (Denzin, 2009, Hoque et al., 2013). This study adopts theoretical triangulation by observing the study using stakeholder theory, and within that, salience theory, and the four accountability frameworks and models as explained in sections 5.2 and 5.3. The study compares and contrasts the salience decisions of the government agencies and NGOs in the Refugee Resettlement Strategy programme using Mitchell et al.'s (1997) stakeholder salience theory and Jones et al.'s (2007) salient stakeholder culture. The difference in the attribution of priority between these two theoretical models was insightfully analysed in this real-life case study of refugee resettlement in New Zealand. In addition, the similarities and differences in the use of accountability mechanisms by the government agencies and NGOs in this case study were critically examined, using the comparison between Ebrahim's (2003) accountability mechanisms and Klijn and Koppenjan's (2014) horizontal accountability mechanisms.

Methodological triangulation refers to the application of different methods in a study and involves "a complex process of playing each method off against the other so as to maximise the validity of field efforts" (Denzin, 2009, p. 304). This study adopted a case study approach using semi-structured interview and document analysis methods; therefore, methodological triangulation was applied. Using these two different methods to collect data helps obtain primary data (via semi-structured interviews) and secondary data (via document analysis). Semi-structured interview data collected in this study provides insights into participant perspectives as well as thoughts and experiences about the Refugee Resettlement Strategy Programme. Document analysis brings a broad view and diverse sources of documental

information about the Strategy Programme. These two different data sets from two different data collection methods were compared to enhance the validity of the information collected.

Data triangulation involves the collection of data from multiple sources at different times, from different places, and different participants (Flick, 1992). This is to enhance the richness and more in-depth story of the data about a particular event, people, context, or community (Flick et al., 2004). Data collected in this study is from documents and semi-structured interviews. Documents produced by the NGOs and government agencies were collected. These documents include annual reports, funding and accountability regulations, and media releases which are publicly available. Also, the documents from news and media coverage relating to relevant NGOs and government agencies in regard to the refugee resettlement process, and financial reviews were obtained. The semi-structured interviews were conducted with NGOs' managers, senior managers, and senior officers of relevant government agencies, volunteers, and former refugees from different ethnic groups to gain multiple views on the accountability relationships in the refugee service provision. The semi-structured interview data was triangulated by different perspectives, or world views, offered by the different groups of participants. The detail of the data triangulation use is described in the data collection section (section 6.7).

These different documentary data sources were compared and contrasted to each other and the semi-structured interview data for cross-validation purposes (Miller et al., 2004). The similarities in the information between and within documents and semi-structured interviews enhance the validity of the findings. Any differences found when comparing information between and within these two data sets were questioned. A broader and deeper triangulation process between the two data collection methods was conducted to explain these dissimilarities. The significant differences were raised as new findings that need further research.

Researcher triangulation employs two or more researchers who are directly involved in one or multiple stages of a study. One of the purposes of using research triangulation is to lessen the potential subjectivity of an individual investigator (Flick et al., 2004). Researcher triangulation was not adopted in this study as this PhD thesis is sole-authored by necessity.

6.7. Data collection

There is a large range of research methods for data collection. Among them, document analysis and interviews are considered the most common and powerful data collection methods for qualitative case study research (Silverman, 2013; Walsham, 1995). This study used and combined these two methods to provide robust evidence that enhances the reliability and consistency of the research findings and conclusion (Yin, 2003).

6.7.1. Documents

Documents used for research data analysis are very diverse. According to Bowen (2009), documents can take a variety of forms, including minutes of meetings, agendas, attendance registers; background papers; books and brochures; diaries and journals; event programmes (i.e., printed outlines); letters and memoranda; maps and charts; and newspapers. These types of documents can be found in libraries, newspaper archives, historical society offices, and organisational or institutional files.

Bowen (2009) also notes that the prior literature that researchers typically review as part of their studies is not often treated as a source of documentary data because the previous studies are not the raw data for the analysis.

In this study, the documents collected can be classified into four categories:

- Guidance documents from the government. This category includes the various policy documents including those from the Treasury and Office of the Auditor-General relating to good practice guidelines, accounting standards related to managing public funding, guidance for contracting-out with NGOs for social service delivery, and not-for-profit-entities accounting disclosure requirements.
- Reports from the relevant organisations. This category includes the annual reports and refugee resettlement reports published by the government agencies, NGOs, and other refugee-oriented organisations such as Amnesty International and UNHCR, and Deloitte New Zealand.

- Information from official websites of government agencies and NGOs. This category includes all the information regarding the organisation's mission, history, their services to refugees, and the background, interest and role of interview participants.
- Material from mass media. This category includes digital newspaper articles, historical photos, and documentary films about refugee issues.

These documents were collected by the researcher or provided by the participants. Those documents collected by the researcher are available electronically and were downloaded from the websites of the government agencies, NGOs, Charities Services, or from Newztext database of Victoria University of Wellington's library, and reliable sources on the Internet. They were kept in pdf files and filed in folders with the same name as the above categories. Those documents provided by the participants are in hard copy versions, some of which can be found on websites as well. Details of the documents collected are shown in Table 6.1.

Table 6.1

The documents collected in this study

Type of documents	Examples	Collected	Document date	Access Date
Guidance documents from the government	<ul style="list-style-type: none"> - Code of Funding Practice. - Principles to underpin management by public entities of funding to non-government organisations. - Public Finance Act 1989. 	Searched and downloaded from different governmental departments' websites.	2006 – 2017	2017 – 2019
Reports from the government agencies, NGOs, and other relevant organisations	<ul style="list-style-type: none"> - New Zealand Red Cross annual reports. - MBIE – Red Cross outcome agreement report. - The evaluation self-performance framework of an English language tertiary service provider. 	Downloaded from the organisations' websites, or provided by the participants .	2017 – 2019	2017 – 2019
Information from official websites of government agencies and NGOs	<ul style="list-style-type: none"> - Refugee Resettlement Strategy. - New Zealand Red Cross Pathways to Employment Programme and Pathways to Settlement. - Guidelines for central and local government, and NGOs working with Refugee Background Communities. - Facts about refugee resettlement in New Zealand. 	Searched and saved from relevant organisations' websites.	2005 – 2019	2017 – 2019
Electronic newspaper from mass media	<ul style="list-style-type: none"> - Budget 2018: What you need to know – the comprehensive edition – Funding boost for refugees. - Refugees' daily struggles and trauma a challenge beyond the routine for GP. 	Downloaded from Newztext function in VUW Library, and from google search.	2010 – 2019	2017 – 2019

This wide range of documentary sources was reviewed to gain a general understanding of the context of the study and informed the identification of a complex web of parties involved in, or affected by, the refugee service provision in terms of who is involved in the refugee resettlement process, who are the funders of NGOs in providing the services, and what types of services each government agency and NGO provide to former refugees. These documents significantly assisted in answering the first research question, “Who provides services to former refugees?” and built the interview questions for each participant group. Among these documents, key documents included the New Zealand Refugee Resettlement Strategy, the refugee classification and information published by Immigration New Zealand on their website, NGOs’ annual reports and founding documents, and the funding regulation and guidelines published by the government.

Also, the reviewed documents, especially the information from official websites of government agencies and NGOs, provided background information about the participants and their organisations so that the researcher could maximise their responses related to the study’s core interests. Learning from these documents, the researcher could have a better idea about who she would interview (and better understand the participants’ answers); therefore, the researcher could ask them more relevant questions and in a way that they felt most comfortable expressing their opinions.

In addition, the documents provided by participants during the semi-structured interviews were valuable in gaining insights into the practice of accountability and mechanisms used by the government agencies and NGOs towards their multiple stakeholders. These were internal documents such as an NGO’s own evaluative self-assessment framework, and the indicators of success used to assess the outcomes of the refugee resettlement strategy in refugees’ first-year resettlement.

Aside from providing contextual richness in this study, the documents collected were also reviewed in both the pre- and post- semi-structured interview stages of the research. The background data collected from documents was compared with interview data, and vice versa, for reflective purposes, as discussed above.

6.7.2. Semi-structured interview

In addition to the documentary data, a series of semi-structured interviews were conducted in order to gain insight into the accountability relationships in practice, at different hierarchical levels, within and between each organisation in the cross-government working group of refugee resettlement service provision programmes. Senior managers, managers, and senior staff of NGOs and government agencies were interviewed. Also, interviews with former refugees and volunteers were conducted in order to identify the voices of those beneficiaries and reflect a holistic view of accountability relationships in this case study.

Interview participants were purposely selected to represent all the main parties involved in or affected by the refugee service provision. The participants are classified into five different categories: government agencies (4), NGOs (13), volunteers (3), former refugees (10), and accountability experts (2). A total of 32 participants were interviewed. NGOs are the diverse service providers of the refugee resettlement programmes; therefore, the percentage of interview participants from this category is the highest (41%). This study also aims to identify the voices of beneficiaries from various ethnic groups; therefore, another large percentage (31%) of the interview participants conducted were from the former refugee category. Accountability experts were not originally included as one of the interview groups, in the thesis proposal, as they are not considered a significant group that is involved in the delivery of refugee services. However, they were introduced to the researcher by “snow-balling” during the interview stage. Their views on accountability relationships of refugee resettlement services were helpful to provide more critical thinking about the refugee service provision. A list of the interview participants taking part in the study is provided in Appendix F and summarised in the following graph (Figure 6.1).

Figure 6.1

Interview participants in the five categories

The participants were mainly selected by using the “snow-balling” technique, a sampling strategy that uses initial participants to identify other potential participants who are eligible for a study (Flick, 2018; Given, 2008). The initial participants suggested further contacts via personally emailing other potential participants to introduce the researcher or allowing their names to be mentioned in invitation letters sent to the contacts they suggested. In this study, the important initial informants were an MBIE senior officer helping to connect other government officers in the cross-government working group, an NGO senior manager helping to connect other NGO managers, and a volunteer helping to connect former refugees. The remaining participants were contacted via mail and email in which an invitation letter and an information sheet were attached (provided in Appendix G). The letter was customised in order to appeal to the person contacted. These strategies allowed the researcher to approach the organisations and individuals that were the most relevant to the study.

A semi-structured interview method was adopted in this study in order to allow the participants’ own thoughts to emerge. This interview method also allows the researcher to explore more, where necessary, via further questioning as in a semi-structured interview, the

interviewer is flexibly able to move beyond the questions initially formulated. The questions were initially specified based on the prior literature, with the aim to understand participants' perspectives on the concept of accountability, to whom they are accountable, the mechanisms they use to discharge their accountability, and how the less powerful stakeholders raised their voices (A list of sample semi-structured interview questions is provided in Appendix H).

The interviews were conducted in an informal manner to create an environment in which the participants felt comfortable to share and express their ideas and opinions. No definition of accountability was imposed on the participants and questions were asked in a naturalistic manner (Patton, 2002). Common questions were applied to all participant groups. Also, there were customised questions applied to each group. These questions were adjusted to be relevant to the participants' working areas, their specific roles, and their language backgrounds. The interview questions were sent via email to the participants before the interview, if required. However, during the interview, the participants were free to move beyond these questions to express their thoughts or their experience about a particular issue or past event about which they were concerned and believed relevant to the questions asked (Steen & Schram, 2001). This assisted the researcher to understand the interview context so that the researcher can better discern the meanings of statements made and views expressed by the participant (May, 2011).

All of the interviews were conducted in English. Most participants from the government agency, NGOs, and volunteers, and expert categories were Anglophone people, with English being their first language. Only one volunteer was Asian-based but s/he had been living in New Zealand for more than 35 years and spoke English fluently. For participants from the refugee category, English is their second or foreign language. Nonetheless, they understood the questions well and were able to express their answers. None of these former refugees was Vietnamese (the nationality of the researcher).

The interviews lasted between 37 and 75 minutes, although the majority were kept to about an hour. Each participant decided the time and location of the interview. All the interviews with participants from the NGO and government agency categories took place at their offices

in Wellington. The interviews with refugees and volunteers took place in the researcher's university study room, except for one interview with a former refugee that took place at a coffee shop. 30 out of 33 interviews were conducted on a one-to-one and face-to-face basis (due to a withdrawal issue as addressed below). Three out of 33 interviews were carried out via Skype due to their location (one participant was based in Palmerston North, one participant was based in Nelson, and one participant was based in Christchurch).

Before the interviews were conducted, the participants had been given the Information sheet (provided in Appendix G) explaining the purposes of the research and that their participation would be kept anonymous and confidential. Each participant was also asked to sign a consent form (given in Appendix I), in which they acknowledged their agreement to take part in the research and allow the interview to be recorded. The participants were also informed that, during the interview, if at any time they wished to withdraw from the research, the interview would be stopped and the recording deleted. All the interviews were then digitally-recorded and fully transcribed for subsequent analysis.

An interview transcript was prepared immediately after each interview ended to best transcribe the content of the interview as interview issues and topics were still fresh in the researcher's mind (Silverman, 2013). Notes were also taken during and after each interview to collaborate more detailed information in the interview transcript and reflect upon what should be asked in the next scheduled interviews.

A copy of the transcript was sent back to each participant via email for their review and to enable them to make any corrections and/or to provide any further comments that they considered appropriate. Nine out of 32 participants responded with minor corrections. These corrections are mainly the spelling of some Maori words such as *powhiri* (the Maori welcome), local *Marae* (the local community place), or simple English grammar mistakes.

The researcher conducted 33 interviews for 32 participants because there was one withdrawal from the interview by a New Zealand Red Cross participant. As indicated in the Consent Form, the transcript was sent to the participant within four weeks, and the participant could withdraw from the study within these four weeks. After reading the

transcript sent back to her/him, the New Zealand Red Cross participant decided to withdraw from the study. The reason for the withdrawal was that, according to the Red Cross participant, the interview did not happen in a way s/he would have liked it to happen. As committed in the consent form, the transcript of that interview was destroyed and was not used as an interview data source of this study. The researcher requested her/him for another interview. S/He agreed, and the alternative interview was taken. This time, after reviewing the transcript, s/he allowed it to be used for data analysis in this study.

The interview stage lasted for six months, from December 2018 to May 2019.

6.8. Data analysis

This study adopted the thematic analysis approach for data analysis. “Thematic analysis is a method for identifying, analysing, and interpreting patterns of meaning (“themes”) within qualitative data” (Clarke & Braun, 2017, p. 297). According to Braun and Clarke (2006), thematic analysis can be widely used to analyse small or large data sets, from case study research with one or two participants to large interview studies with 60 or more participants, and homogenous and heterogeneous samples. Therefore, this method is suitable to use for data analysis in this study as it collected qualitative data (i.e., documents and semi-structured interview data). Also, this study aims to identify and interpret the text (the content) to generate the meanings and thinking that underlie the views and statements of participants, through which the study could achieve theoretical explanations. There are different ways thematic analysis can be approached, in which inductive and deductive thematic analysis are the two primary approaches (Braun & Clarke, 2006). This study followed an inductive approach that allows the data to reveal itself. It means the themes identified are strongly connected to the data themselves (Patton, 2002).

However, it is necessary to acknowledge that “researchers cannot free themselves of their theoretical and epistemological commitments, and data are not coded in an epistemological vacuum” (Braun & Clarke, 2006, p. 84). As stated above, the researcher also acknowledges her own bias as she adopts a constructionist epistemology and interpretivism as the theoretical perspective in this study. Therefore, these philosophical assumptions influence

her whole data analysis process. Also, the data analysis could be influenced by the prior literature reviewed in this study. As a result, this study followed a data-driven form of thematic analysis, with the acknowledgment that the themes created were affected by the epistemological stance and engagement with the prior literature.

Accordingly, the document analysis process in this study followed Braun and Clarke's (2006) thematic analysis which includes the six steps as follows:

- 1) Familiarising with the data and identifying items of potential interest
- 2) Generating initial codes
- 3) Searching for themes
- 4) Reviewing potential themes
- 5) Defining and naming themes
- 6) Producing the report

Each step is briefly described below.

Step 1. Familiarising with the data and identifying items of potential interest

It is important that the researcher gets a thorough overview of the data collected before starting the data coding. Therefore, the first step is about immersion into the dataset. In this study, the researcher got to know the semi-structured data by listening carefully to the interview recordings and undertaking the transcripts. After each transcript had been completed, the researcher read and reread the transcript to ensure that the researcher learned the "inside out" of what the participants really meant to say. The different documents were also read through carefully, highlighting the content related to accountability for the refugee topic, to fully understand the content and facilitate the coding process.

Step 2. Generating initial codes

Having gained familiarity with the data, the researcher started systematically coding the data. The coding was conducted gradually after each document or transcript was completed and familiarity obtained. The coding process was supported by NVivo 12, a common qualitative

coding software. A qualitative coding software, such as NVivo 12, is significantly helpful in analysing the data because it facilitates data retrieval and maintains an audit trail through data coding (Lee & Fielding, 1991). Both the interview transcripts and documents were imported to NVivo 12 as a data set for coding.

The data set were coded at the sentence and paragraph levels, but not the word or phrase levels, to maintain the completeness and meaningfulness of the data. The coding was based on the identification of keywords or phrases and the reading and interpretation of the underlying meanings of each sentence or paragraph of the interview transcripts and documents. Each code is a feature of the data and refers to “the most basic segment, or element, of the raw data or information that can be assessed in a meaningful way regarding the phenomenon” (Boyatzis, 1998, p. 63). Those codes that were in the same pattern were gathered into a group. The process of coding helped organise the data into meaningful groups (Tuckett, 2005), each of which was termed as a *node* in NVivo 12. Nodes with a common parent were then being grouped into a group node or a parent node. Every node created in this study has a description of its pattern. The patterns that determined nodes were influenced by existing theories and prior literature (Malina & Selto, 2001).

Examples of these nodes are *accountability from the viewpoints of government agencies*, *accountability from the viewpoints of NGOs*, *salient stakeholders of NGOs*, *the conflict between missions and contractual requirements*, and *the accountability mechanisms used by NGOs/government agencies to discharge their accountability*. The three nodes *reports and disclosure statements mechanism*, *performance and evaluation mechanism*, and *participation mechanism* are child nodes of the parent node *the accountability mechanisms used by NGOs/government agencies to discharge their accountability*. Also, during the coding process, additional nodes emerged from the data itself and the reflection process. Example of these additional nodes are *the issues in approaching former refugees*, and *the transparency in giving information to former refugees*. The data were also classified, using NVivo 12, into different participants/document categories to be more convenient for the analysis of each category.

Therefore, each sentence or paragraph of the data set was:

- Coded into one of the nodes that were influenced by existing theories and prior literature; or
- Coded into a new node that was not pre-determined but had emerged from the data itself and the reflection during the coding process; or
- Coded into multiple nodes; or
- Not coded if it was found to be unrelated to accountability and the refugee service provision.

After this step, the researcher had a list of meaningful groups/nodes of the data. The researcher extracted this list from NVivo 12 for further analysis in the next step. This list is called a codebook in NVivo 12. A codebook comprises a list of nodes and their descriptions.

Step 3. Searching for themes

Using the codebook created in step 2, the researcher identified patterns among these nodes and constructed themes that emerged from these patterns. These themes were created to illuminate the overall research question (i.e., What is the nature of the accountability relationships between different parties involved in, or affected by, the provision of social services to former refugees in New Zealand?); therefore, not all nodes were used. The researcher did not use the comments for those nodes that were unrelated to the research questions. At the end of this step, a set of potential themes was created.

Step 4. Reviewing potential themes

The purpose of this step is to check that the potential themes created in step 3 are useful for the data analysis and represent the data. In the reviewing process of this study, the researcher compared these themes against the data to ensure that the researcher did not miss any important, but unexpected, themes within the data, and to make sure that each theme chosen is coherent and substantial enough to answer the research questions. A final set of themes was determined in this step.

Step 5. Defining and naming themes

In this step, each theme was revised and a more comprehensive description of exactly what the theme meant and how it helped the researcher understand the data and answer the research questions was provided. Also, the themes were renamed if needed to make them more succinct and understandable. The seven ultimate themes were chosen and are presented in Chapters 7, 8, 9, and 10.

More particularly, theme 1, *the parties involved in the social service provision to former refugees*, and theme 2, *the network and network governance models governing the parties involved in the social service delivery to former refugees*, are relevant to research question 1, “Who provides services to former refugees?”. Therefore, these two themes were chosen to answer research question 1, which will be presented in Chapter 7.

Theme 3, *perspectives of participants on the concept of accountability*, although not directly answer any research question of this study, informs the viewpoints of participants that guide their actions in discharging accountability in terms of to whom they are accountable, and how they are accountable. Analysing this theme is important as it supports the findings and discussion of the last three research questions. Therefore, theme 3 informs Chapter 8 in this study.

Theme 4, *stakeholders and salient stakeholders of those service providers*, informs the findings on who are considered stakeholders in the view of those service providers, and whom the service providers prioritise when they need to deal with multiple demands of their stakeholders. This theme, therefore, is useful to answer research question 2, “To whom are those service providers accountable?”. Themes 5 and 6, respectively, *ways that former refugees receive can relevant information and raise their voices*, and *constraints in raising voices of former refugees*, inform the study on issues related to research question 3, “How are less powerful stakeholders given voices?”. These three themes (i.e., themes 4, 5, and 6) form Chapter 9 of this study.

Theme 7, *mechanisms that NGOs and government agencies use to discharge their accountability*, informs the findings for research question 4, “How are those service providers accountable?”, which will be presented in Chapter 10.

Step 6. Producing the report (the findings and discussion chapters in this thesis)

After the five steps above had been completed, the sixth step which is a write-up of thematic analysis was conducted. “The task of the write-up of a thematic analysis is to tell the complicated story of your data in a way which convinces the readers of the merits and validity of your analysis” (Braun & Clarke, 2006, p. 93). In this step, the four findings and discussion chapters were produced (i.e., chapters 7, 8, 9, and 10). The order in which the themes were presented was also determined in this step. When presenting the findings from each theme, the important quotes were cited to demonstrate the findings. In addition, the data in each theme were analysed in different ways to get the findings. For example, the similar opinions of participants were grouped to classify the opinions for a matter; the responses of different groups of participants, such as participants from the government agency category, participants from the NGO category, were compared and contrasted; the tables and figures were drawn to illustrate the arguments. After that, the findings were reviewed in conjunction with the academic literature on accountability to conceptualise the findings and presented in the discussion section of each chapter (Chapters 7–10).

Employing the six steps of Braun and Clarke’s (2006) thematic analysis process for data analysis enables the researcher to understand the rich and complicated story of the data, placing the findings within the accountability literature via the validity of interpretation.

6.9. Ethical considerations

As the research involves interacting with people, issues of ethics and protection of identity are of concern. Therefore, before commencing the interviews, the research design needed to be approved by the Victoria University of Welling Human Ethics Committee. The researcher prepared and submitted an ethics application to the Victoria Business School’s Human Ethics Committee in April 2018. After the application had been revised twice by the Committee, the approval was granted in July 2018 (approval ID: 0000026118).

6.10. Summary

This chapter has presented the philosophical approaches that underpin the study. A relativism ontology, social constructionism epistemology, and interpretivism theoretical perspective were taken to justify the choice and use of the qualitative research paradigm and the case study research approach in this study.

Also, reflection methods and theoretical and data triangulation methods that are used to enhance the rigour of the research were presented in this chapter. In addition, the research methods used in conducting the data collection, which are documents and semi-structured interviews, and data analysis, which is the thematic analysis approach, were described.

The empirical analysis and discussion will be presented in Chapters 7, 8, 9, and 10, respectively.

CHAPTER 7: SERVICE PROVISION TO FORMER REFUGEES

7.1. Introduction

This chapter describes the networks of organisations and individuals who are involved in the provision of social services to former refugees. More specifically, this chapter aims to find the answer for the first research question, “Who provides services to former refugees?”.

This chapter is built on the research context described in Chapter 4. Based on empirical data analysis, this chapter identifies the particular parties involved, as well as examines their roles in the Refugee Resettlement Strategy. Furthermore, the chapter underlines the complex networks among various government agencies and NGOs in the delivery of social services. They connect not only via funding contractual relationships but also through voluntary partnerships. The types of network governance arrangements by which these parties are governed are also be analysed in this chapter.

This chapter is structured as follows. It first identifies the particular parties involved in the provision of services to former refugees. Then, the governance models within these networked relationships are presented. The findings of who provides services and the network governance models between these providers are then discussed. Finally, a summary is provided.

7.2. The parties involved in the provision of social services to former refugees

As described in section 4.3.1, there are four ways that a person can come as a refugee to settle in New Zealand: via the UNHCR Quota programme, the Refugee Reunification programme, the asylum seeker policy, and the Community Organisation Refugee Sponsorship pilot programme. The majority of refugees coming to New Zealand are from the UNHCR Quota programme. It was also explained in section 4.3.2 that this study focuses only on the service provision for former refugees from the UNHCR Quota programme.

The research context information presented in Chapter 4 was collected via searching and reviewing documents, originally from the websites of Immigration New Zealand and the New

Zealand Red Cross. In Chapter 4, government agencies, NGOs, and volunteers were identified as three main categories that are involved in the provision of social services to former refugees; therefore, a part of the first research question was actually answered. However, the information presented in Chapter 4 is limited in the sense that it can only provide a general idea of who is involved. It is not sufficient to provide detail about which department, which organisation, what kinds of volunteers are involved, how they are involved, and how they work together under the New Zealand Refugee Resettlement Strategy programme. Therefore, this chapter further examines these three groups to fully answer the first research question. A thorough understanding of who provides services to former refugees is a necessary foundation to explore the accountability relationships between those parties.

7.2.1. Government agencies

As stated in Chapter 4, Immigration New Zealand (part of MBIE), the lead government agency of the whole Refugee Resettlement Strategy programme, is in charge of planning and coordinating other relevant government agencies and service providers involved in the provision of social services to former refugees in order to achieve the five goals set in the Strategy. The five goals focus on the dimensions of *self-sufficiency, participation, health and wellbeing, education, and housing* (the detail of these five goals has been described in section 4.3.7) and guide all service delivery to former refugees.

Using each goal as a starting point, the researcher reviewed documents on the website of those government agencies and service providers, as well as analysed interview data and their internal documents to examine who provides what services to former refugees to achieve each of the five goals. Apart from MBIE, the other key government agencies directly involved are MSD, Kāinga Ora, the Ministry of Education, the TEC, and the Ministry of Health. MBIE and the other relevant government agencies provide some services to former refugees by themselves. For example, MSD provides financial benefit support to former refugees through Work and Income New Zealand offices. However, where possible and where it is thought more efficient, the government agencies contract out the provision of particular services. A senior advisor from a government agency explained:

We provide services through our frontline officers, service centres, or contact centres. If we can't do it, we will contract somebody else to do it. Obviously, we provide an employment service for all clients. But there are going to be certain sections of clients that need more specific assistance, more tailored assistance, that our general work assistance can't necessarily provide. Then we look to contract out to see if somebody can provide that more specialised service. (GA03)

Figure 7.1 shows the contractual relationships between the key government agencies and NGOs for the refugee resettlement service provision. It can be seen from Figure 7.1 that most of the key government agencies use contracting-out for the delivery of former refugee social services.

Figure 7. 1

Contractual relationships between government agencies and NGOs for the refugee resettlement service delivery

The choosing of a service provider to contract out to is determined by a tender process.

Normally we go out for tender. There is a government tender service called GETS, *Government Electronic Tender Service*. That is an online service. All government departments use it to advertise tenders there. They advertise tenders and all interested parties can then look at it and submit their tenders. (GA03)

Also, interview participants from the government agency category further explained that there are certain procurement rules that mean the contracts cannot be kept rolling over. They need to be re-tendered after a certain period. Currently, contracts commonly apply the rule *three plus two*. It means after three years, if the contracted service provider performs well, they will have another two years before needing to reapply for the tender process.

The relationships between the parties and each refugee resettlement strategy goal are illustrated in Figure 7.2.

Figure 7. 2

Relationships between parties and each refugee resettlement strategy goal

Note.

- □ contractual relationship
- □ non contractual relationship
- □ A department of MSD

In particular, to achieve the five goals set, each government agency manages the service provision as follows:

- **MBIE**

MBIE is the lead government agency for the whole strategy. They contract the New Zealand Red Cross to provide supporting services to former refugees for their first-year resettlement (this first-year contract will be described in detail in section 7.2.2). Besides, they also contract the ChangeMakers Resettlement Forum to provide a driving training programme and facilitate the *Strengthen Voices for Refugees* forums. The driving training programme

supports women with a refugee-background to get a New Zealand driving license. The *Strengthen Voices for Refugees* holds semi-annual forums for Immigration New Zealand to meet with refugee communities. MBIE contracts the Changemakers Resettlement Forum to help facilitate the forums. The topic and content of a forum are totally decided by MBIE.

- **MSD**

MSD is involved in the *housing* and *self-sufficiency* goals. For *self-sufficiency*, MSD directly provides financing support to former refugees via Work and Income frontline services. They also contract the New Zealand Red Cross to provide a specialised employment services programme for former refugees. As mentioned above, this is a case where MSD finds that contracting out to a service provider to provide the employment services is more efficient. According to MSD, the New Zealand Red Cross has more experience in working with former refugees; therefore, contracting out to the New Zealand Red Cross for the provision of employment services assistance will bring a better employment outcome for former refugees.

For the *housing* goal, MSD's involvement is twofold.

- . If former refugees are looking to get into a private rental or buy their own house in the private housing market, then MSD provides assistance to help them pay for the bond or pays an accommodation supplement, which is additional support to help for accommodation costs.
- . Former refugees can also get into public housing. Most of the public housing is managed by Kāinga Ora. Some community providers, such as the Salvation Army, also provide social or public housing. MSD takes on the responsibility to assess the high or low need of former refugees and places them on the waiting list and tries to match their needs with available suitable properties in the refugees' area. Then it is up to Kāinga Ora or the community providers to actually match and put former refugees into that property and manage them as the tenancy manager.

- **Ministry of Education and Tertiary Education Commission**

These two government agencies are involved in the *education* goal. The Ministry of Education mainly focuses on supporting refugee-students in primary and high schools, whereas the TEC assists former refugees in education or training after high school.

The Ministry of Education has some funding to support students with a refugee background. Twice a year, schools can apply to get funding for English language learning for those refugee background students.

The TEC mainly helps former refugees in terms of the education outcome area and the English language outcome area. There are three main funds that the TEC supports English language classes that are relevant for former refugees. The first and the main one is the *Refugee English fund*. The second is called *Intensive literacy and numeracy*, and the third one *Intensive literacy and numeracy ESOL*. Essentially, when the TEC has funding, it contracts with tertiary providers for appropriate classes. The *Refugee English fund* is the main way the TEC directly helps former refugees. However, if they need to, former refugees, once they have done classes through the *Refugee English fund*, can do further English training using the other funds. The other ways are more general because the TEC funds all the education that universities and polytechnics provide. If former refugees move on to study for a degree, or they do a particular vocational course, then that is also supported by the TEC.

- **Ministry of Health**

The Ministry of Health contributes to the *health and wellbeing* goal. The ministry develops national policies and strategies and provides the funding, which is given to district health boards (DHBs) around the country. The DHBs then contract the primary health organisations (PHOs) to provide primary health services either directly or through its contracted providers, which are general practices (GPs) or very low-cost access practices. The services provided aim to improve and maintain the health of the enrolled PHO population, ensuring that general practice services are connected with other health services to ensure a seamless continuum of care.

In terms of providing health services to former refugees, GPs or very low-cost access practices are funded by their PHO to make sure that every refugee is screened and has access to health services. When they come through the Mangere Centre, former refugees receive health screenings and other necessary health checks. For those that come without a health check at the Mangere Centre, GPs or very low-cost access practices do all the health check requirements and link former refugees to other providers if they need to.

As can be seen from Figure 7.2, the relationships between parties involved in the Refugee Resettlement Strategy are largely in a vertical direction. The government agencies and NGOs which are involved in one goal work hierarchically to achieve that goal. It is not clear how the parties, especially the government agencies, horizontally connect and affect each other as they work to achieve the five goals set in the Strategy.

7.2.2. Non-government organisations

As forementioned in Chapter 4 and the earlier part of this chapter, the refugee resettlement strategy mainly involves the actions of the three groups (government agencies, NGOs, and volunteers), in which NGOs play a crucial role as they are often direct service providers to former refugees. Among those NGOs, the New Zealand Red Cross is considered the primary service provider as it delivers the first-year resettlement services to former refugees, and directly helps former refugees when they arrive in the Mangere Centre as well as navigates them to their local area community. More details about the New Zealand Red Cross and other NGOs regarding services they provide to former refugees are presented next.

a. The New Zealand Red Cross

The resettlement in the first year after arrival in New Zealand is considered the most challenging time for former refugees who need services to help them settle in a new place. Therefore, MBIE contracts the New Zealand Red Cross to provide resettlement services for the first year after former refugees arrive in New Zealand. These services are currently provided in eight locations (i.e., Auckland, Hamilton, Palmerston North, Wellington, Nelson, Christchurch, Dunedin, and Invercargill), as the following participant explained:

The purpose of the Red Cross's work is to help them [former refugees] navigate the system and connect them to services and over time, over that 12-month period that they look after them, assist them to become more independent in access to services themselves. (GA01)

Similarly, a manager of the New Zealand Red Cross described the main responsibility of that organisation in its contract with MBIE as follows:

The New Zealand Red Cross works to get foundation systems and support underway for all families so that they are able to live independently of our services. Our accountability is based around the *New Zealand Refugee Settlement Strategy*. Our role is for former refugees to be achieving *self-sufficiency, participation, health and wellbeing, education, and housing* indicators¹³ which are established by MBIE. (NGO09)

Since July 2020, six more resettlement locations have been added to the current eight. They are Ashburton, Whanganui, Timaru, Blenheim, Masterton, and Levin. The New Zealand Red Cross remains the first-year resettlement service provider to former refugees in three of the new places (Masterton, Levin, and Blenheim). Presbyterian Support South Canterbury is the first-year resettlement service provider to former refugees in Timaru, and Safer Ashburton is the first-year resettlement service provider to former refugees in Ashburton¹⁴. The first-year resettlement service provider to former refugees in Whanganui has not yet been made public.

However, due to the impact of COVID-19, the process of receiving the quota refugees in 2020 has been delayed. Therefore, within the timeframe that this study was conducted, the New Zealand Red Cross is the primary first-year resettlement service provider to all quota refugees arriving in New Zealand.

¹³ See the indicators in the Appendix E

¹⁴ These extra service providers were not added into Figure 7.1 as the time they joined, Covid-19 had happened, and the refugee process had some postponements. Therefore, it is still unclear about their roles and activities in the refugee resettlement programme up to August 2021.

The relationship between MBIE and the New Zealand Red Cross in the New Zealand Refugee Resettlement Strategy is illustrated in Figure 7.3.

Figure 7.3

The five goals of the New Zealand Refugee Resettlement Strategy and the role of the New Zealand Red Cross and MBIE in this strategy

Apart from the contract with MBIE to provide services to refugees for first-year resettlement, the New Zealand Red Cross also has a contract with MSD to provide support services (as mentioned in section 7.2.1).

The most important job of the New Zealand Red Cross when supporting former refugees in their first-year resettlement is connecting former refugees with their local community and its resources, facilities, and service providers. Therefore, the New Zealand Red Cross works with

a variety of government agencies, refugee background communities, resettlement agencies and other organisations to provide services to former refugees. This role was emphasised by a manager from the New Zealand Red Cross:

A big part of that work is our connection and work with other stakeholders in the refugee sector. If they [former refugees] are getting into difficulty, they know where to go to get support if they need it. That's the purpose of engaging with all these stakeholders.
(NGO09)

For example, the New Zealand Red Cross works with different church groups to help in setting up the house ready for the newly arrived refugees. Churches can help with cleaning the house, offering items such as dishes, couches, and some basic kitchen tools. Also, the New Zealand Red Cross connects children and adults with a refugee background to local schools, English language tertiary providers for learning, and to local GPs or very low-cost access practices for health matters. Moreover, the New Zealand Red Cross connects former refugees to the Salvation Army Social Services if they have financial difficulties. The Salvation Army Social Services provides specific budgeting support, and they help former refugees manage their finances.

The variety of connections between the New Zealand Red Cross and other organisations for supporting former refugees, especially for their first-year resettlement is illustrated in Figure 7.4.

Figure 7.4

The New Zealand Red Cross and its relationship with other organisations

b. Other NGOs

As mentioned in section 4.3.5, besides the New Zealand Red Cross, there are other NGOs that provide different services to former refugees. They work independently or in partnership with each other. For example, as stated in their annual report, the Refugee Family Reunification Trust collaboratively works with the New Zealand Red Cross, Catholic Social Services, and the Community Law Centre to provide services to refugees, especially refugees from the family reunification refugee category. In terms of funding, most of these NGOs do not receive funding from the government. They predominantly get funded by donors via their fundraising activities.

Among organisations involved in supporting former refugees, the ChangeMakers Resettlement Forum is a community-led organisation which has a significant role in supporting refugee communities. MBIE and the New Zealand Red Cross have many collaborative activities with the ChangeMakers Resettlement Forum. As mentioned above, MBIE contracts the ChangeMakers Resettlement Forum to provide driving training services to refugee-background women and to facilitate the community meeting forums for MBIE.

Putting former refugees at the centre, it can be seen that there are six main service providers that former refugees directly contact to receive resettlement services, as given in Figure 7.5.

Figure 7.5

Entities that directly work with the UNHCR quota programme former refugees, especially in their first year of resettlement in New Zealand

As this study focuses on the Refugee Resettlement Strategy (as stated in section 4.3.2), it will not further examine those service providers that independently supply services other than those services covered by the Strategy.

7.2.3. Volunteers

Volunteers also play an important role in the resettlement of former refugees. They are among the first people with whom former refugees have direct contact, and volunteers accompany former refugees on various activities in the longer term. They donate their voluntary work to churches, the New Zealand Red Cross, English language tertiary providers, and community-led organisations in order to support the resettlement of former refugees. Their work is described in more detail as follows:

- *Volunteers working in churches:* After receiving notification of a house from Kāinga Ora, New Zealand Red Cross works with local churches to help set up the house. Usually, there are two volunteer groups working to set up the house. One volunteer group collects basic housing items, such as vacuum cleaners, toasters, and irons, from parish donations and ensures that these items are in working order. All these items are brought to a church's central hall (The more valuable items such as fridges, washing machines, bedding are sponsored by MBIE). Then, another volunteer group undertakes the house set-up. They are trained to follow the requirements of the New Zealand Red Cross, as stated by a senior church manager:

They have to be trained for what they have to do, how they have to do it, what they may do, what they might not do. Then the day before the refugees arrive in Wellington, they will go to the house and they will set the house up, make sure that the house is clean, make sure that the house has got all the goods that we've provided or put out ready in the pantry, beds are made, everything like that, just ready for the family so they could walk in the house. (NGO07)

- *Volunteers working at the New Zealand Red Cross:* Red Cross key workers and volunteers welcome former refugees at the airport and bring them to their allocated house which has already been set up by the church's volunteers. Then these volunteers and the key workers work with former refugees to take them out and link them with community services. For example, they help former refugees open bank accounts and set up power and internet payments.

- *Volunteers working at English language tertiary providers:* One of the most important parts of assistance to former refugees for their resettlement in New Zealand is helping them improve their English. They can attend an English language tertiary provider to study English. Most English language tertiary providers have contracts with the TEC to provide English classes for former refugees in their local area. However, many former refugees are the elders, or housewives with babies, or shift workers who cannot attend a class in the daytime. Therefore, English language tertiary providers also offer a home tutor for them. As explained by a senior manager of a tertiary provider, they need numerous volunteers to undertake the home tutor job. These volunteers are trained by the provider.

We use a lot of volunteers. We have about 1700 volunteers in the organisation that help us do the work. These are people that are not paid. They come and do training with us and then they gift their time to work with learners to be, you know, helpful... We train about 600 or 700 people a year, so people turn over and we turned over about as many as we train. (NGO03)

- *Volunteers working at community-led organisations:* For those community-led organisations, such as the ChangeMakers Resettlement Forum, they need volunteers to mentor the driving programme and facilitate the *Strengthening Voices for Refugees* forums.

We've got about 150 volunteers. There are lots of people that do kind of little bits and pieces, like annual events or community events. They'll come and help with those. Some people do like administrative work when we need it, like just database entry. (NGO11)

There are different motivations for volunteers to get involved in helping former refugees. They include:

- to gain cultural awareness,
- to contribute to the community,
- to practice and test whether or not they actually like to teach English and to be an English teacher,
- to get a certificate in ESOL home tutoring in order to go overseas and they want to teach while they are overseas,

- to practice language skills as they can use the language they are learning, such as Spanish, French, Chinese, to communicate with former refugees coming from the country that speaks the language they want to practice,
- they feel that local people should be welcoming to newcomers or want to give something back as they have been migrants or refugees to New Zealand.

Up to this point, the findings regarding the first research question, “Who provides services to former refugees?” have been presented. The answer for this question is straightforward and the particular parties in the Refugee Resettlement Strategy involved in the provision of services to former refugees have been identified. However, it appears that the horizontal connection among these parties has not been clearly identified. Therefore, the next section explores by what network governance model these parties are governed. It will provide a clearer picture of who provides services to refugees and how they connect and work with each other.

7.3. The networks and network governance models governing the parties involved in social service delivery to former refugees

As discussed in section 2.6.1, a network is viewed as a group of three or more interdependent organisations in which the completion of individual goals is facilitated by the existence and actions of other organisations that may be pursuing quite different goals. Within this view, it can be said that the government agencies and NGOs connect and form different networks to achieve the five Refugee Resettlement Strategy goals. The networks and the type of network governance models that govern these networks are further examined below.

7.3.1. The networks involved in social service delivery to former refugees

The first and central network in the Refugee Resettlement Strategy is the network among MBIE, MSD, TEC, the Ministry of Education, the Ministry of Health, and Kāinga Ora. These government agencies work as a cross-governmental working group to achieve the five Strategy goals. At the same time, there are other smaller networks among particular government agencies themselves, and each of whom might work with their service providers

in their own network (e.g., the network among MSD, Kāinga Ora, the Salvation Army, and the New Zealand Red Cross that is involved in providing social houses for former refugees).

Therefore, networks of organisations involved in the provision of services to former refugees in the Refugee Resettlement Strategy are many and linked under a cross-government governance arrangement, as described by senior officials from the government agency category:

There is a cross-government governance arrangement, which is senior officials from each of the agencies involved: Ministry of Health, Ministry of Education, Tertiary Education Commission, Ministry of Social Development, our ministry [MBIE], and Housing New Zealand [Kāinga Ora]. They sit there as the governance of it because most of the projects that sit underneath that, actually, cross-government work that we are doing. (GA01)

There is a working group, and we probably meet once a month or every two months in the working group for the actual strategy in general. And then there's sort of subgroups because they have projects that come out of that strategy. (GA03)

The second significant network in the Strategy programme is the network among the New Zealand Red Cross, English language tertiary providers, health service providers, churches, and social services organisations to support individuals and families to become connected with their local community and its resources, facilities, and service providers. The members of this network acknowledged that they are working in a network, as described by the managers of the New Zealand Red Cross and an English language tertiary provider:

New Zealand Red Cross works to get foundation systems and support underway for all families so they are able to live independently of our services. Our role is for former refugees to be achieving the self-sufficiency, participation, health and wellbeing, education, and housing indicators which are established by MBIE. A big part of that work is our connection and work with other stakeholders [other service providers and community-based organisations] in the refugee sector, especially refugee background groups based in the communities where we work. (NGO09)

We work in a partnership model with others. We work with Red Cross; Red Cross brings learners [refugee-background learners] to us once they've got them settled in the community. Their workers will bring learners to us and say this person needs English language. (NGO03)

Also, service providers can work with their partners in their smaller network. For example, the network between different English language tertiary providers in placing refugee-background learners in the best learning environment for them; or a network of providing education services to refugee-background adults, as described by the manager of an English language tertiary provider:

We have a relationship with those other providers, too. They'll send low level learners to us. We'll send higher level learners to them. For instance, in our English language certificates, we only deliver level one and two. We know that English Teaching College and some of the local Polytech deliver at level three and four. We help our learners move from our provision and to this provision. So, it's about making sure learners can go to the best provision for them. We find it quite important to work with groups. (NGO03)

We're part of the Refugee Sector Strategic Alliance. It's a loose network of refugee organisation service providers delivering adult and community education. We work together with them on things that are common interests. We influence government policy being developed around adult community education. We support government to collect information. We help each other. We worked together around those kinds of things. So there's lots and lots of different organisations we work with. (NGO03)

The networks of organisations involved in the provision of services to former refugees in the Refugee Resettlement Strategy have been explored. The network among MBIE and other relevant government agencies, and the network among the New Zealand Red Cross and other NGOs are considered the two most significant networks. The network among MBIE and relevant government agencies represent networks of government agencies in the Strategy. It is considered the biggest cross-governmental working group in the Strategy as it includes all the relevant government agencies of all five Strategy goals. Most of the different supporting services for former refugees under the Refugee Resettlement Strategy are decided and

funded by the parties of this network. The network of the New Zealand Red Cross and other NGOs represent the networks of NGOs in the delivery of social services to former refugees. This network widely connects many NGOs such as the New Zealand Red Cross, English language providers, employment support providers, health service providers, churches, and social service organisations. Working together, these NGOs directly provide first-year resettlement services to former refugees such as housing set-up, English language learning, and financial budgeting support.

Because of their significance, these two networks will be further examined in terms of how they are governed. Exploring the network governance models governing these networks would help better understand the relationships of parties in the networks and therefore better explain to whom they are accountable and how they are accountable. The network governance model of the two significant networks appears to be the lead organisation governance model as will be examined in the next section.

7.3.2. The lead organisation governance model

As discussed in section 2.6, in a lead organisation network, a single member of the network acts as a lead organisation that coordinates most of the network-level activities and important decisions of the network to achieve network goals (Provan & Kenis, 2008). From the analysis in section 7.2 and section 7.3.1, it can be concluded that the two significant networks involved in the New Zealand Refugee Resettlement Strategy are governed under a lead organisation governance model. Further examination of the interview participants' viewpoints about the role of MBIE and the New Zealand Red Cross in these networks supports this conclusion.

In the first network, MBIE is in charge of planning and collaborating with all relevant government agencies and other NGOs to work for the achievement of the five Strategy goals. MBIE's role in this network is as the lead organisation. This role is confirmed by a senior manager of MBIE:

We are the whole government lead for the refugee resettlement strategy, which has those five key outcomes: *employment, participation, housing, education, and health*. So we lead the work across government. (GA01)

The lead role of MBIE is also confirmed by other relevant government agencies.

The Ministry of Business Innovation and Employment (MBIE), they lead the whole of government strategy. Then there are lots of different government agencies that play different parts in the government strategy. (GA02)

I'm a point of contact at MSD for the Refugee Resettlement Strategy, which is led by Immigration New Zealand [part of MBIE] and ensuring that we're meeting our responsibilities with regards to that strategy. (GA03)

The information and strategy provided by MBIE is the starting point for other government agencies to deploy and report their relevant work. For example, the participants from the TEC explained the relevance of MBIE information:

When we allocate the fund, we do use the MBIE information on where the refugees are being resettled, as well as what the providers are saying they can do if we give them that funding... Every three months, we have a big cross-government meeting. MBIE tracks how the whole strategy is going. They have, they call it a dashboard, a dashboard of indicators because each area of the strategy has goals and different indicators. So, we do provide data towards those indicators, and sometimes we talk about how the indicators are going at the meetings. (GA02)

In the second network, as described by a participant from the New Zealand Red Cross, it is likely that the parties in this network could work as a shared governance partnership.

A large part of what we do is to support individuals and families to become connected with their local community and its resources, facilities, and service providers. To achieve this, we need to partner with others who provide support and have connections in the community. (Internal documents received from a participant from the New Zealand Red Cross)

When the emergency intake was granted, the Red Cross needed assistance to be able to resettle the high numbers of people that were coming into Wellington. So, the X and Y [X, Y replace the real name of the churches] churches approached them as a joint approach

to the Red Cross to see how we would be able to assist. It has happened about three years since then, for the house set up for the new arriving quota refugees. (NGO08)

However, shared governance partnership emphasises the inclusive decision-making by partners and the sharing of decision-making power among partners for both strategic and operational decisions (Provan & Kenis, 2008). Symmetrical power is highlighted in shared governance partnerships. This important feature does not appear in the network comprised of the New Zealand Red Cross, churches, and social service organisations. Partners of this network expressed their opinions on the way that the partnership works:

We've been severely limited in what we would be able to do, to the extent we are allowed to provide equipment and household goods, we are not allowed to engage with the refugees on a personal level.[...]. There is a major ridiculous misunderstanding of the nature of community. Because it's [the contract between MBIE and the New Zealand Red Cross for the first-year resettlement services to former refugees] a contested government contract, they want measurability for outcomes. And because they want measurability of what the ultimate result is, community has been defined in institutionalised forms rather than human form. So, you settled in a "community", the definition of "community" that the system supports by the Red Cross, if you have been placed in the house, you have been registered with the local social services, you have had children enrolled in school, you have been attached to a GP. Well, this is not community. (NGO08)

That's the agreement [of not approaching former refugees] that we have, but it's not an agreement that we will see for a long term. We believe that the local community needs to be involved with them [former refugees] straight away to help them. Most of the refugee families coming in settle reasonably well, but about a third of them will struggle for obvious reasons: different cultures, different places, different climates, different systems, and different languages. Red Cross's job as a volunteer is to assist them with all of those things, but it doesn't necessarily help them integrate into the community that they are living in. (NGO07)

It can be seen that the organisations in the second network work as a partnership, but they do not really agree with the policy set for them. This network is highly centralised with asymmetrical power. The New Zealand Red Cross takes the primary role in the decision-

making of how the process of setting up houses for former refugees is, how other partners contact former refugees, and how to support them to become connected with their local community and its resources, facilities, and other necessary service providers. Therefore, this network is not a shared governance network. Instead, it is a lead organisation governance network. Although the interview participants did not vocally confirm the lead role of the New Zealand Red Cross, data analysis demonstrates that it acts as a lead organisation which coordinates most of network-level activities and makes the important decisions of the network to achieve the network goal, which is settlement when former refugees arrive in a local community.

7.4. Discussion

As stated in section 2.2, many scholars (e.g., Denhardt & Denhardt, 2015; Koppenjan, 2012) affirm that the use of contracting-out is still extensive and plays an important role in public management. Boston et al. (1996) state that New Zealand governments have extensively used contracting-out for the delivery of social services. This study supports those views as it shows that the New Zealand government, although moving to apply elements of NPG, still extensively uses contracting-out to deliver services to former refugees. It also supports the viewpoint of Koppenjan (2012) that NPG has not completely eliminated NPM or even the traditional public administration model. Instead, in a different way, all these models still exist in the underlying discourse and operating models.

As mentioned in section 2.3, contracting-out separates purchasing and providing functions within government organisations. It can be stated that most of the contracts between the key government agencies and NGOs take the form of an *alliance contract*, which is based on a single contract between a commissioner of a service and an organisation delivering a project (Sanderson et al., 2017). One of the benefits of using contracting-out is to increase social service quality (Alford & O'Flynn, 2012; Grey & Sedgwick, 2013; Sanderson et al., 2017). However, Sanderson et al. (2017) address a significant concern in that there is a serious lack of empirical evidence to support this conclusion. This study also raises a concern over whether or not the use of contracting-out can increase refugee service quality. The root cause of this concern does not lie in the doubt about the ability of the contracted service providers, but in

the attitude and motivation of the government agencies in managing the services when using contracting-out.

The interview analysis suggests that government agencies tend to pass all responsibility onto their contracted service providers illustrating that after allocating the funding, their involvement in the service delivery is ended. All the rest of the work on managing the service delivery is the responsibility of the contracted service providers. As a volunteer critically observed:

I think that it made it easier for the government. It's sort of like to wash their hands of the process, "Don't worry about it anymore, Red Cross is taking it over and we can rely on them because they are a well-established NGO, and we don't need to think about it anymore". (V02)

For example, when asked "Why are the other organisations who help set up the house for the refugee not allowed to approach them directly?", the senior official of MBIE said that s/he did not know. S/He shared that the New Zealand Red Cross undertakes all those things; therefore, advised that the researcher should ask them that question. While MBIE contracts the New Zealand Red Cross to provide the first-year resettlement services it does not interfere with how the New Zealand Red Cross delivers its services, as long as it meets the requirements stated in the contract. However, the way the MBIE senior official reacted to the question about the rules set by the New Zealand Red Cross infers that they are not really concerned with service delivery issues within the grassroots organisations. They do not directly provide the social services, instead, they contract service providers to deliver those services, although they remain ultimately responsible for the outputs and outcomes of that service delivery. However, this is not apparent in their explanations:

They are delivering services in the communities on the part of government, and they've got a responsibility to make sure those services meet refugees' needs at the end of the day. (GA01)

The accountability is on providers because they need to deliver on the funding we give them. (GA02)

This may lead to a lack of motivation to improve the services by both government agencies and NGOs. NGOs may just want to do what government agencies require them to do. Both of the parties are happy as they fulfil their jobs regardless of whether the ultimate outcomes have been achieved or not. The accountability connection among different parties involved in this programme is not clear.

Although the government agencies retain ultimate responsibility for service failures, which can damage governments' reputations (Cordery, 2017; Ryan et al., 2011), it is not very clear how these government agencies and their contracted service providers are practically responsible for the provision of services to former refugees as their work is interrelated and the measurement of quality outcomes is not easy. This question will be further examined in the next chapters about how government agencies and NGOs discharge their accountability for the services they deliver to former refugees.

The findings relating to governance networks in this chapter once again underline the complex mesh of the relationships among various government agencies and NGOs. As mentioned in section 7.3, the government agencies and NGOs connect and form different networks, including networks among particular government agencies or NGOs themselves, or networks between each of these government agencies with their service providers. The relationships between these parties are not just contractual relationships (such as the relationship between MBIE and the New Zealand Red Cross in providing the first-year resettlement services), they are also voluntary partnership relationships (such as the relationship between the New Zealand Red Cross and churches in providing housing set-up, or the New Zealand Red Cross and volunteers in picking up former refugees in the airports), as explained in section 7.2.

The disagreement by network participants on the approach that the New Zealand Red Cross has taken in the second network adds more evidence for the argument against the idea of "achievement of a common goal" in a network as defined by Provan et al. (2007). In other words, this finding supports the view of Stark (2009) that organisations in a network may not share a single, common goal; instead, they coalesce around goals that are mutually supportive rather than identical. In the second network, different members pursue different goals. The

New Zealand Red Cross needs to work in partnership with other NGOs, with a focus on the achievement of goals set by government agencies, to fulfil the contracts they signed with those government agencies (i.e., MBIE, MSD). The other NGOs such as churches and social service organisations participate in the network with a focus on the belonging, the engagement, and the interaction between former refugees and the local community, probably to let former refugees know their organisation better, or to follow their faith, their mission, or to get funding from donors. English language tertiary providers join the network, possibly with the purpose of having refugee-background learners in their English classes, to get the funds from the TEC. This finding clearly supports the argument for the existence of multiple, but synergistic goals in a network. The complex mesh of networks and goals of various parties involved in the Refugee Resettlement Strategy makes the achievement of greater accountability, sought by the NPG reforms, more challenging.

7.5. Summary

This chapter has presented the answers to the first research question, “Who provides services to former refugees?”. The three main categories of parties involved in the provision of social services to refugees identified in Chapter 4 have been analysed in more detail. It has described the function and the connection between the key government agencies, NGOs, and volunteers in their actions to provide social services to refugees. This chapter has also identified the lead organisation governance model by which the significant networks in this strategy are governed. The use of contracting-out and its issues, as well as the importance of a common goal’s interpretation, have also been discussed.

The findings in this chapter raise further questions: how is the accountability of this Refugee Resettlement Strategy programme discharged as a whole? and how is accountability allocated to each party in this complex mesh? More particularly, to whom is each party accountable? How are less powerful stakeholders given voices? and how do they discharge their accountability? The next three chapters (Chapters 8, 9, and 10) will present the answers to these questions.

CHAPTER 8: PERSPECTIVES ON ACCOUNTABILITY

8.1. Introduction

The viewpoints of interview participants about the concept of accountability guides their actions and shapes the way they discharge their accountability to their stakeholders. Understanding their viewpoints is important to enable the comparison and explanation the findings of to whom they are accountable, for what they are accountable, and how they are accountable (these findings will be presented in the next two chapters). Therefore, this chapter focuses on analysing the different perceptions of the participants on the concept of accountability.

As discussed in the literature review, the definition of accountability provokes debate. There is no all-agreed definition. I advocate an accountability definition which emphasises the multiple actors involved, and proactive actions needed in managing the discharge of accountability. Therefore, as stated in section 3.2, this study uses a combination of the accountability definitions of Bovens (2007) and Romzek and Dubnick (1987) as the guiding accountability definition for the accountability perspective analysis. This definition is:

Accountability refers to the diverse relationships between parties involved in, or affected by a programme/action, in which each party has an obligation to explain and justify his/her or their conduct, and other parties can pose questions and pass judgement and the party may face consequences.

8.2. Accountability – perspectives of the interview participants

As can be seen from chapter 7, there is a wide range of government agencies and service providers from various areas involved in the Refugee Resettlement Strategy programme. Although they all have one thing in common, that is, they provide funds/services to assist former refugees to resettle in New Zealand, they come from different backgrounds and have different perspectives and different professional skills. Therefore, their viewpoints on the accountability concept and the way they discharge their accountability to their multiple stakeholders regarding the services they provide to former refugees are expected to be

different. An education expert who has experience working in a programme for former refugees expressed this issue as follows:

The crucial thing is that there are different professions working with refugees. It is not like “Let's go to university and you're going to qualify, you're going to have a bachelor in how to work with refugees”. It doesn't exist. The people who work for the refugees come from many backgrounds. They could be accountants, doctors, nurses, teachers, and they bring that professional understanding to work with the refugees. (E01)

This view is confirmed by the interview participants from the government agency and NGO categories, the two main groups in the Refugee Resettlement Strategy programme, who view accountability through various lenses.

8.2.1. Accountability from the viewpoints of government agencies

When asked “What do you think accountability is?”, the participants in the government agency category quickly came up with the answer that accountability is being held accountable for the things they are required to do (in a classical output-focused approach). Here are examples of this perspective:

Accountability is about being held responsible for the things you are asked to do. (GA02)

For MSD, it's ensuring that we're delivering what we're tasked to deliver as a government department. (GA03)

It is noted that although those participants mentioned being “held responsible”, my understanding from the interviews is that they viewed this synonymously with being “held accountable”. As referred to the literature review in section 3.3, the terms accountable/accountability and responsible/responsibility appear to be interchangeable, but the academic perspectives view these as very distinct. In these interviews, the participants emphasise public explanations and compliance with authority which, according to Uhr (1993), is termed “accountability”.

It is likely that in the view of these government agency participants, their accountability is limited to conducting their job. They did not mention any considerations about consequences of what they did on other organisations or individuals involved in or affected by their network programmes. Diverse accountability relationships seem not to be emphasised under the government agency view.

Also, these participants believed that accountability is about staying connected to beneficiaries and acting on that accountability to ensure they receive the services they need.

The accountability to us is to make sure we continue to be connected to the [refugee] communities. (GA01)

We need to ensure that those former refugees are getting their correct financial assistance, correct employment assistance if that's needed, and housing assistance. (GA03)

What these participants mentioned here is not related to “being responsible to/for” concept in Uhr (1993). It is more about an emphasis on a requirement to consult refugee communities about their needs in their decision-making.

8.2.2. Accountability from the viewpoints of non-government organisations

NGO participants expressed the same perspective on accountability as the government agency participants, which is being held accountable for the things they are required to do. They stated:

Accountability is about taking responsibility for what you say you will do. (NGO10)

Accountability is about demonstrating you are doing what you say you're going to do. (NGO03)

However, participants from the NGO category strongly argued that accountability is not only about being accountable for the services delivered; it is also about being accountable for running the services in an effective way.

It's more about being accountable for the effectiveness of what we are doing. (NGO07)

Accountability is actually in a way, "Did I use the funds as best as I could have?", "Have they been used efficiently?". (NGO01)

The NGO view focuses on the efficiency and effectiveness of what they do. It is not only fulfilling what they have to do as requirements of the contract they signed. It is also about thinking whether the services have been conducted in the best way or not.

Another NGO participant also expressed her/his view that accountability is not only about a legal obligation or being accountable to the government or funders on economic aspects; it is also about being accountable to the community for the environment, and human and non-human aspects. According to her/him, this is a kind of moral accountability and the willingness of the NGOs to be accountable to the community. S/He explained:

There's other accountability [other than accountability to the government or funders] which is a little bit less easy to pin down. It's kind of moral obligation to be accountable for what you are doing in the community. It's about saying to the community: "We are in your community, we are part of your community, and here's how you can tell that we are part of your community and that we do a good job, that you should trust us as a part of your community". (NGO03)

Another member of an NGO commented on building accountability relationships that should be based on trust. Trust could enhance honesty and effectiveness in reporting and in dealing with unexpected things.

I can trust you that you will tell me when something isn't how it should be. Therefore, if you don't tell me, I can trust you because I know that when I need to know something, you are going to tell me. That's accountability. Accountability is actually trust, really. (NGO01)

Besides focusing on doing things effectively for all the services delivered in the present, accountability is also about preparing and developing strategic plans to be proactive in

assisting the refugees coming in the future, especially when the number of refugees increases. This idea was mentioned by a participant who is a senior manager of an NGO.

It's more about being accountable for the effectiveness of what we are doing and also accountable for the planning to make us more effective in the future. (NGO07)

The views of the NGO category's participants on accountability show that they not only focus on fulfilling their duty but are also concerned about the effectiveness of their activities (a broader outcomes focus) and their ongoing capability to deliver them. They not only discharge their accountability to government agencies and funders; they are morally accountable to their community and also link accountability and trust. The NGOs have adopted a broader view of accountability, compared to the government agencies. However, similarly to government agency participants, horizontal network accountability was not evident in the views of NGO participants.

8.3. Discussion

The analysis in section 8.2 indicates that the viewpoints of the NGO group and government agency group on the accountability concept are different. The government agency participants that focus on *being held accountable for the things they have committed to do*, are more likely to emphasise external accountability mechanisms that aim to explain the actions they have conducted. This accountability perspective is related to Roberts and Scapens's (1985) accountability definition which is considered the simplest and broadest form of accountability, i.e., "the giving and demanding of reasons for conduct" (p. 447). It is also in line with Bovens's (2007) accountability definition, which focuses on the obligation to explain and justify their actions and focuses on themselves rather than explicitly acknowledge the diverse relationships in their accountability.

Although government agency participants acknowledged the downward accountability to beneficiaries, this concern is limited to making sure they connect to beneficiaries and provide the proper services. It is not on the level of listening to beneficiaries' needs to provide the services that are in line with the recipients' culture or habit. To them, accountability is about the requirement for an explanation of the actions conducted; it has not been extended beyond

its core meaning of external scrutiny. The government agencies share the same view as Mulgan (2000) who narrows down the concept of accountability into focusing on external scrutiny rather than a sense of individual responsibility. With this perspective in mind, government agencies are likely to employ a narrow rather than broader concept of accountability.

It could be claimed that because the government agency participants tried to answer the question in a quick and simple way, their answers may not be entirely representative for all of what accountability means to them. However, it clearly shows that there is no official broader definition in any documents that they refer to. Also, the first ideas that came to their mind when asked about accountability should be their most prominent understanding of what the concept is.

The NGO participants' perspectives on accountability are more diverse than the perspectives of the participants from government agencies. Most of the NGO participants' viewpoints indicate that they expected that those who provide social services should assume a degree of broader responsibility (Mulgan, 2000). They viewed accountability as not just being *held accountable* for what you say you will do, but also about *taking responsibility* for what you do. These viewpoints emphasise the requirement of self-responsibility, or stewardship together with other factors that affect accountability.

These viewpoints of participants from the NGO are consistent with Romzek and Dubnick's (1987) definition of accountability i.e., "accountability involves the means by which public agencies and their workers manage the diverse expectations generated within and outside the organisation" (p. 228), in terms of emphasising proactive management to obtain effective results. Accountability under the NGO view focuses not just on achieving good results in the present, but also on planning to make the work more effective in the future.

However, compared to the accountability definition used by the researcher of this study (as stated above), both groups' viewpoints lack a focus on the diversity of accountability relationships, especially horizontal accountability between organisations in their networks. The government agency group focuses on the obligation to explain and justify their conduct.

The NGO group emphasises responsibility for their actions. Downward accountability to beneficiaries was mentioned by both government agency and NGO groups but neither of these groups mentioned accountability to the partners in their networks. Neither of these groups highlight the important role of networked organisational accountability, despite the fact that they all need to work in network partnerships. How they are accountable to one another and to the whole process were not mentioned in the interviews. Horizontal accountability is becoming increasingly important in networked public governance, as Dormer and Ward (2018) suggest when discussing accountability for outcomes, “given the plausibly inequitable nature of a model in which individual contributions cannot be identified, understanding the distinct but interrelated nature of *accountability and responsibility* becomes important” (p. 3).

The findings also provide empirical evidence for the different accountability perspectives analysed by Bovens (2007). According to Bovens, depending on which perspective is adopted, accountability can provide “a democratic means to monitor and control government conduct, for preventing the development of concentrations of power, and to enhance the learning capacity and effectiveness of public administration” (p. 462). In this study, it is likely that the government agencies’ participants have taken a democratic perspective which focuses on principal-agent relationships and seeks to monitor the contractual requirements/tasks conducted by agents and call the agents to account. The accountability arrangements in this democratic perspective are designed to minimise management and political risks. In contrast, NGO participants tend to take a learning perspective in which accountability is a tool to enhance the effectiveness of social service delivery.

Interestingly, the difference in accountability perspectives between government agencies and NGOs in this case is similar to the case examined by Dormer (2014), in which there was a conflict in accountability perspectives between New Zealand’s formal model of public sector management and that of traditional Māori culture in the Whanau Ora initiative. The government agencies in his case study managed the services following the democratic accountability model, which is drawn from new institutional economics and private sector practices. They emphasised a hierarchical structure that perceives agents as individuals, or

individual organisations, receiving resources and authority from a single principal. The principal then scrutinised their agents and institutes sanctions or punishment if agents did not fulfil objectives or targets. In contrast, Māori Whanau Ora had a different set of values and expectations in their accountability perspective. To them, accountability is based on cultural as much as economic criteria. “Rather than specific deliverables defined centrally in a departmental output plan in terms of quantity, time, and cost, the Whanau Ora programme seeks to, more flexibly, involve locally defined problems and solutions” (Dormer, 2014, p. 843).

The above analysis has demonstrated that different groups of participants have different viewpoints and expectations of accountability. This supports the finding of Dormer and Ward (2018) who suggested that accountability means different things to different people in different contexts. It also agrees with Laughlin's (1990) conclusion that accountability in practice is much more complicated than what is described in theory. The difference in accountability perspectives of government and NGOs adds to the challenges in managing complex networked public services.

Notably, those perspectives of NGO participants discussed above did not include the views of a key participant from the New Zealand Red Cross. Participants from the New Zealand Red Cross were very cautious and focused on what they intended to talk about during the interviews. During the interview, the contract manager appeared anxious and just wanted to talk about the Dashboard of the Indicators of Success for measuring outcome achievement which is agreed between MBIE and the New Zealand Red Cross. It appeared that participants from this organisation were more cautious about what they said during the interview than any other participants from the NGO group. This was an unexpected situation. The New Zealand Red Cross is publicly known as the primary service provider for first-year resettlement services to former refugees. Therefore, taking part in this study was also a chance for the New Zealand Red Cross to share their perspective about accountability, their concerns about the services they have provided, their relationships with other organisations, and their issues around the process of accountability under the Refugee Resettlement Strategy.

The resultant interview, together with the difficulties experienced in getting the New Zealand Red Cross approval for an interview (as mentioned in section 6.7.2) gave rise to a search for possible reasons to explain their reaction. One reason that could possibly explain their attitude is the pressure related to the contractual funding they have received from MBIE and MSD and a desire to avoid any sensitive issues. Other reasons could be their cost system is not clear on how they use their funding; or they spend less, or even more, on the refugee services than the funding they receive; therefore, they may feel unwilling to share anything about accountability for the funding process to avoid any questions that they cannot explain or do not want to explain. Another reason that may link to their attitudes is the worries of participants themselves due to their lack of experience in working in their position. For whatever reason, the New Zealand Red Cross's reaction is still questionable.

8.4. Summary

Differences in this small set of participants reflects a complexity in the understanding of accountability. The views of government agencies and NGOs are not the same and as a result, their expectations are different. In general, government agencies tend to apply a narrower accountability definition which focuses on external scrutiny. To them, an accountability relationship represents a vertical/hierarchical relationship that focuses on achieving the requirements defined by higher governmental levels. Whereas NGOs are likely to adopt a broader accountability definition which includes the concept of responsibility and the effectiveness of services delivered. However, horizontal accountability has not been taken seriously in both government agency and NGO groups.

Perspectives on accountability directly influence actions and the identification of who are salient stakeholders, how to deal with competing demands of stakeholders, and how accountability is discharged. Therefore, it is expected that between government agencies and NGOs, many differences exist in those matters; these will be examined in the next chapter.

CHAPTER 9: STAKEHOLDER PRIORITISATION OF REFUGEE SERVICE PROVIDERS AND VOICES OF LESS POWERFUL STAKEHOLDERS

9.1. Introduction

This chapter focus on the findings and discussion to answer the second and third research questions, “To whom are those service providers accountable?” and “How are less powerful stakeholders given voices?”. The chapter will therefore be divided into two main sections:

- Section 9.2 identifies the stakeholders of those service providers, and whom the providers prioritise when dealing with the competing demands of those stakeholders.
- Section 9.3 presents the roles of refugee communities in raising refugees’ voices, analyses constraints on raising voices, and discusses possible ways to get their voices heard.

9.2. To whom are refugee service providers accountable?

To analyse how the parties involved in the Refugee Resettlement Strategy programme discharge their accountability to their stakeholders, it is necessary first to identify to whom those parties are accountable. In particular, it is essential to identify who their stakeholders are, and who they prioritise when dealing with the competing demands of those stakeholders.

9.2.1. Who, theoretically, are stakeholders of refugee service providers?

As described in Chapter 4, government agencies and NGOs are two main groups of organisations involved in the provision of resettlement services to former refugees in New Zealand under the Refugee Resettlement Strategy. These organisations are accountable to multiple stakeholders, including funders, professional associations, partners, and those identified in their mission statements. From a systematic view, as stated in section 5.2, this study employs stakeholder theory to identify parties (i.e., the organisations or groups of people) involved in, or affected by, the provision of social services to former refugees. According to stakeholder theory and what has been learned from the study context, it could be expected that the parties shown in Figure 9.1 and Figure 9.2 below are the main stakeholders of a government agency and an NGO respectively. It can also be implied that the

main stakeholders are the parties with whom a government agency or an NGO enters an accountability relationship.

Figure 9.1

The main parties with whom a government agency may enter an accountability relationship

Figure 9.2

The main parties with whom an NGO may enter an accountability relationship

The following section explores which stakeholders NGOs and government agencies think they are accountable to.

9.2.2. Which stakeholders do refugee service providers think they are accountable to?

From the interview data analysis, the stakeholders described below were mentioned by government agencies and NGOs.

▪ Funders

Most participants in the government agency and NGO groups indicated that they are accountable to their funders. More particularly, participants from the government agency

category (such as MBIE, MSD, TEC) stated that they are accountable to the Government. This is obvious as they are directly funded by the Government through the appropriation process.

For us, we're accountable back to the Government for the outcomes. (GA01)

NGOs' funders are more diverse and include government funders and private funders. For example:

We are accountable to MBIE. (NGO06)

We are accountable to the Tertiary Education Commission for their funding [...]. We also have accountability to other funders, for instance, the Lottery Grants Board. We're accountable to them for the funds that they give us. (NGO03)

▪ **Professional associations and quasi-legal forums**

In addition to funders, government agencies and NGOs also acknowledge their accountability to a wide range of other stakeholders who are involved in or affected by their service provision. They are accountable to professional associations and/or quasi-legal forums for the quality of services they deliver and to ensure they follow codes of conduct or regulatory requirements. For example,

With being a registered provider with the New Zealand Qualification Authority, we are also accountable to them [...]. So, I think accountability comes on lots of different levels. We have accountability to the Charities Services for the fact that we're a registered charity. That is financial accountability. Another one is the quality-of-service accountability that we do. (NGO03)

Every three years or four years, the Education Review Office visits and they audit the school (GA04).

▪ **Horizontal partners involved in the Refugee Resettlement Strategy**

Government agencies expressed their accountability to other organisations in their cross-governmental working group for the Refugee Resettlement Strategy.

We probably report through the cross-government strategy meetings where we report on how the TEC is going in terms of supporting refugees. (GA02)

NGOs expressed their accountability to their partners that keeps the partnership continuing. For example, among those NGO participants interviewed, there was one in an English language tertiary NGO who clearly acknowledges all stakeholders that affect the organisation. This participant also noted that stakeholder relationships can be changed and demonstrated an awareness of the need to keep checking these relationships to make sure the NGO covers all relevant stakeholders.

A key part of our name is “partners”, and that was very deliberate. We work with the New Zealand Red Cross. The New Zealand Red Cross brings learners to us once they've got them settled in the community. We find it is quite important to work with groups. (NGO03)

Both government agencies and NGOs expressly acknowledged other partners' contributions to their work. However, they were more likely to indicate who is involved in their work, rather than treat them as legal or official stakeholders that they need to be accountable to for their work.

- **Those identified in NGO mission statements.**

NGOs consistently express their accountability to those stakeholders identified in their mission, vision, and/or strategy for which their organisation was established. For example, in churches these are parishioners, in health organisations their patients, and in community-led organisations their communities. This is explained by a number of participants:

[We] report back to the parishes. (NGO07)

In terms of the accountability to the parish for the refugees, I've just given updates, probably about every three months. So, I've just stood up and just told the parishioners, giving them an update, a progress report on how they're getting on. (NGO10)

Ultimately, in between, we are accountable to the PHO and to the DHB, but I suppose most of all, we're accountable to the patients who we are providing them a good service or not. (NGO12)

We're a community-led organisation, so we're always accountable to our communities above anyone else. (NGO11)

Table 9.1 gives examples of those stakeholders identified in the NGO mission.

Table 9.1

The stakeholders in the NGO mission to whom they are accountable

NGOs	Those stakeholders identified in the NGO mission
New Zealand Red Cross	Vulnerable people
English Language Partner	Diverse learners
Catholic Social Services	“All people live and flourish in communities characterised by charity – love in action”
Archdeacon of Wellington	The community
ChangeMakers Resettlement Forum	Refugee background communities
Newtown Union Health	Enrolled members of the service
St Vincent De Paul	Parishioners
Refugee Family Reunification Trust	Most vulnerable refugees

Note. Compiled from the websites of NGOs.

▪ **Former refugees**

Both government agencies and NGOs mention former refugees when they express their perspective on accountability (the perspectives of interview participations were explored in section 8.2). Government agencies stated that staying connected to former refugees (via regular meetings and the reports from their contractual NGOs) is important to ensure the services they provide are appropriate to former refugees’ needs.

We went around the country and we spoke to different groups [of former refugees], everywhere really. They gave us some clear [ideas], and there was a kind of a common theme came through [the meetings]. (GA01)

We talk [in the cross-government meeting] about “Are there different things the government could be doing based on the feedback we're getting from refugee communities?”. (GA02)

From an NGO perspective, accountability to former refugees is likely to be treated as a moral obligation. For example, a senior manager of an NGO describes how they are accountable to the refugee community:

It's a kind of moral obligation to be accountable for what you're doing in the [refugee] community. For us, to be able to say, for instance, to a former refugee community “This is how we work with people from your community”, “This is what we do”, “These are the things we've achieved”, “And here are some quotes from people that have benefited from our service”. (NGO03)

The empirical data demonstrates that government agencies and NGOs are concerned about former refugees regarding the type of services and how to provide the services to them. This concern, however, does not imply they consider former refugees as the ones they need to be accountable to. As mentioned in section 8.2, this concern is more likely to demonstrate they consult about refugee communities’ needs in their decision-making (from the government agency perspective) or is a moral rather than forced obligation (from the NGO perspective).

Overall, comparing the stakeholders identified in Figure 9.1 and Figure 9.2 with the stakeholders mentioned by the interview participants, it can be seen that many stakeholder groups were mentioned by the participants; however, some stakeholder groups that were not.

9.2.3. Which stakeholders are not mentioned by the refugee service providers?

Figures 9.1 and 9.2 are useful to see who, theoretically, are the stakeholders of government agencies and NGOs in the Refugee Resettlement Strategy. It can be stated that stakeholders are groups or individuals who can affect or are affected by the achievement of the Refugee Resettlement Strategy’s goals. Therefore, stakeholders are the ones that service providers are accountable to. To enable further data analysis and discussion, those stakeholders identified

in Figures 9.1 and 9.2 are incorporated into defined categories of upward, downward, inward, horizontal, and diagonal accountability (the literature regarding accountability classification is in Chapter 3) and combined with the stakeholder identification in section 9.2.2 to produce Figures 9.3 and 9.4 (see below). These two new figures show the categorised stakeholders and the accountability relationships with their service providers.

Figure 9.3

Categorised stakeholder relationships of government agencies

Note.

- Mentioned by government agencies
- Not mentioned by government agencies

Figure 9.4

Categorised stakeholder relationships of NGOs

Note.

As shown in Figure 9.3, government agency staff and contracted NGOs were not mentioned by government agencies. Similarly, from Figure 9.4, NGO staff and volunteers are not mentioned by NGOs. Some possible reasons that explain why these stakeholders were missing from the description of government agencies and NGOs, and the findings that emerged from the analysis are discussed next.

9.2.4. Discussion: to whom they are accountable

Upward accountability to funders remains dominant.

Both the government agency and NGO groups quickly came up with “funders” when asked to whom their organisation is accountable. This is understandable as they need to account for how they use that money to their funders. This finding is in line with common findings in the literature that upward accountability remains the dominant focus (Agyemang, 2016; Baulderstone, 2007; Chen, 2014; Ebrahim, 2003a; Najam, 1996; O’Dwyer & Unerman, 2007; O’Leary, 2017; Uddin & Belal, 2019).

Downward accountability to former refugees, volunteers, and contracted NGOs is not taken seriously.

Former refugees were mentioned by government agencies and NGOs; however, it is apparent that former refugees are not treated as the “central” stakeholders of the refugee service programme. Except for a refugee community-led organisation, none of the government agencies or NGOs explicitly stated that they are accountable to former refugees. One interview participant from the government agency category did mention former refugees when expressing that they keep connected to former refugees. The other two government officials also mentioned their funding aims to support former refugees for English learning and higher education, and for financial assistance if former refugees lose their job. However, as analysed in section 9.2.2, this is more likely a concern to reflect former refugees’ needs in their actions or a moral obligation, rather than an acknowledgement that they have to account to former refugees.

Contracted NGOs and volunteers are also the downward accountability groups; however, as shown in Figures 9.3 and 9.4, none of the government agencies or NGOs mentioned these downward groups as the ones they are accountable to.

There are reasons that could possibly explain those missing stakeholders in the participants’ response. It could be because in semi-structured interviews participants have more scope to express their ideas and they may not mention these stakeholders although they do see these

groups as stakeholders. It could also be a case that they actually do not think they need to account to these groups. From the government agency perspective, they may see that contracted NGOs receive funds from them in a vertical principal-agent relationship; therefore, contracted NGOs should account to them. This reason confirms the overemphasis of the principal role in the relationship with the agent in contracting-out, excessively focuses on the behavioural requirements of the agent, and deemphasises those of the principal, as criticised by Ebrahim (2003b) and Dormer and Ward (2018) and mentioned in section 3.2. From the NGO perspective, volunteers were not mentioned by the NGO participants as stakeholder groups that they have to be accountable to, despite the fact that volunteers contribute considerable inputs for the refugee programme. Volunteers come from very different cultures and backgrounds, and work as volunteers for different reasons in different time periods. They may not be meaningfully connected to each other and may not belong to any of the organisation. This could be a reason why their voices are so muted and the accountability to them has not been paid enough attention by government agencies and NGOs.

For any of the above reasons, contracted NGOs and volunteers are not considered important stakeholders to government agencies/NGOs. Therefore, it could be that downward accountability is not taken seriously in this programme. Up to this point, the findings from the second research question, “To whom are those service providers accountable?”, concur with the findings of Brown and Dillard (2015), Chen (2014), Cordery and Baskerville (2011), Najam (1996), and O’Dwyer and Unerman (2008) that NGOs prioritise the discharge of their upward accountability to funders over downward accountability to beneficiaries.

Inward accountability to those identified in the mission is emphasised, whereas there is a lack of concern with inward accountability to staff.

As mentioned in section 3.5.2, inward accountability refers to accountability of an organisation to its mission and staff. As analysed above in section 9.2.1, the NGO participants, especially the church and health NGOs, did mention their accountability to the people in their mission and believed that these people are their most important stakeholders. However, the inward accountability to their staff was not mentioned. Apart from one participant from the

NGO category listing their staff as a stakeholder group that they have to be accountable to, none of the other participants from government agencies and NGOs mentioned this stakeholder group. This indicates government agencies and NGOs seemed not to rank staff as a significant stakeholder group. This finding aligns with the results of Christensen and Ebrahim (2006) and Najam (1996) in that accountability towards the needs and desires of internal staff is still weak. Perhaps, because permanent staff receive payment for their labour to the organisation, and/or because of staff turnover, the organisation does not consider themselves as being accountable to their staff.

Diagonal accountability to quasi-legal forums and professional associations is properly considered.

From the data analysis, it can be stated that government agencies and NGOs are aware of the role of quasi-legal forums and professional associations in their operations. They follow the rules and regulations set for them and cooperate with these forums and associations to ensure that they fulfil all necessary requirements.

Horizontal accountability is limited.

As mentioned above in section 9.2.2, participants in both government agencies and NGOs expressed acknowledgement of other horizontal partners' contributions. For government agencies, this stakeholder group is other relevant government agencies in the Strategy programme. For NGOs, they are other government agencies and other NGOs participating in their network. However, generally they indicated who is involved in their work, rather than treating those parties as legal or official stakeholders to whom they need to be horizontally accountable.

Therefore, it seems that limited attention is paid to horizontal accountability. As stated in the Refugee Resettlement Strategy, "co-operation between all the parties is the key. Success in any one area (*employment, education, health, housing, and participation*) relies on the success of the other areas". It is expected from this statement that each party acknowledges and includes each other as an important stakeholder. However, from the document and interview

data analysis, the accountability relationship between these parties was unclear. It was not clear how each party is accountable to one another for their service delivery. For example, as described by a senior government official (GA03), to support former refugees with housing, MSD needs to prepare a list of former refugees who need to be provided social houses and send it to Kāinga Ora. This list is ordered according to the criticality of the situation of the former refugees. Then based on this list, Kāinga Ora will provide social houses for former refugees. The questions raised are: How do MSD and Kāinga Ora account to each other for this provision, in terms of the provision of the list, the house allocation, and the house quality? and How do MSD and Kāinga Ora account to other relevant government agencies and NGOs for issues caused by problems with housing?

Each government agency does its allocated tasks and discharges their accountability to their higher hierarchical level principal, i.e., their minister. There seem to be limited follow-up actions by other cross-working government agencies to see what happens after that. The refugee resettlement programme is a complex process and involves many different government agencies. Therefore, these follow-up actions are important as one area affects another area in the programme. Although MBIE is considered the lead government agency whose role is to coordinate the refugee resettlement working group, each government agency has the same hierarchical level as MBIE to the Government. During the interviews with government agencies' participants, MBIE was not mentioned as the higher up stakeholder to whom other government agencies have to discharge their accountability. Instead, they focused on the discharge of their accountability to their higher hierarchical stakeholder, i.e., their minister. This leads to several issues: How does MBIE ensure other government agencies work effectively together to achieve the Strategy outcomes? What is the authority of MBIE in managing the outcomes of the strategy? and What happens if one government agency does not achieve the resettlement goals? It may be said that each government agency is accountable to central government for their tasks which include refugee service tasks. If they did not achieve the Refugee Resettlement Strategy goal/s, they would have to be accountable to central government. But again, the evaluation of the achievement of the goals is complex because the Strategy goals are fulfilled by the interactions of different parties.

The issues of limited attention to horizontal accountability in the case of the Refugee Resettlement Strategy relate to the constraints on collaboration between government agencies (and possibly NGOs) imposed by the Public Finance Act 1989. As discussed in section 2.2.2, the accountability problem between government agencies can be seen to be created by an appropriation (funding) structure in the Act that provides funding to individual ministers and from there to agency chief executives. A number of recent changes that have sought to alleviate the collaboration constraints include allowing, under limited conditions, different agencies to spend against each other's appropriations, and creating of high level inter-departmental steering groups, such as that for the Refugee Resettlement Strategy. However, the accountabilities and constraints created by the appropriations process in the Act remain.

NGOs are more likely to clearly identify the parties involved in their network partnership as the ones they need to account to. However, only one NGO participant (from an English language tertiary) acknowledged the existence of a complex network of accountability relationships and described the work required to manage them (this case will be described in more detail in Chapter 10). All the other NGOs, while acknowledging those network parties, did not believe they had to be accountable to those parties. Accountability to network partnerships is conducted voluntarily by NGOs rather than being a formal and systematic approach among NGOs. It is still unclear how NGOs discharge their horizontal accountability. For example, the New Zealand Red Cross identified parties with whom they can work in partnership: city councils, local service providers, employers, those who have already walked this path, Iwi and local marae, local community, and other relevant service providers identified in Figure 7.4. However, how the accountability relationship between those parties in this network works is not clear. The New Zealand Red Cross interview participants avoided going into detail on this matter.

The findings and discussion above imply that the complex and diverse accountability relationships that government agencies and NGOs face in refugee resettlement are not taken seriously. Upward accountability to funders is still dominant, inward accountability to those identified in the mission is emphasised, and diagonal accountability is acknowledged. Whereas there is a lack of concern with inward accountability to staff and downward

accountability to former refugees, volunteers, and contracted NGOs. Also, horizontal accountability between service providers is limited.

9.2.5. Who are the refugee service providers' salient stakeholders?

The findings and discussion in section 9.2.3 are limited to identifying the list of the stakeholders and the explanations of government agencies and NGOs as to why they have to account to some of those stakeholders. It is also demonstrated that some stakeholders are acknowledged and treated as more important than others. However, it is not clear why some stakeholders are prioritised and what “sorting criteria” are employed. Analysing stakeholder salience is important for understanding how government agencies and NGOs discharge their accountability to different stakeholders as the demands of different stakeholders potentially conflict (Brown & Dillard, 2015; Knox & Gruar, 2007). Therefore, this section considers a systematic explanation for that prioritisation. In other words, it aims to identify who the government agencies and NGOs' salient stakeholders are.

As stated in section 5.2, the study uses Mitchell et al.'s (1997) stakeholder salience and Jones et al.'s (2007) stakeholder culture as a lens to analyse who are considered salient stakeholders by government agencies and NGOs under the Refugee Resettlement Strategy programme.

a. Mitchell et al.'s (1997) stakeholder salience

The three attributes defined in Mitchell et al.'s. (1997) model are *power*, *legitimacy*, and *urgency*. They are used as instruments to identify the relative salience of stakeholder groups in order to develop insights into those stakeholders' relative influence on NGOs and government agencies' discharge of accountability. *Power* refers to the influence of the stakeholders on the actions of an organisation and can exist, independently or combined, in three forms: coercive, utilitarian, or normative power. Coercive power refers to the threat of physical sanctions; utilitarian power involves the possession of material or financial resources; and normative or social power relies on the use of symbols such as prestige, esteem, love, and acceptance. A stakeholder might possess more than one type of power. *Legitimacy* is referred to as the structures or behaviours that are socially accepted or expected. The

sections above have identified and explained why an individual or a group of people are stakeholders of a government agency or an NGO. *Urgency* invokes the urgency experienced by stakeholders who are looking for immediate consideration or actions. Urgency exists when the claim is time-sensitive and critical to stakeholders.

The stakeholders of a government agency, as identified in Figure 9.1, are the Government, quasi-legal forums, professional associations, other government agencies involved in the Strategy, contracted NGOs, their staff, and former refugees.

The Government fund the government agency to conduct their activities; therefore, they have utilitarian power to influence the decision of the government agency. Apart from the Government, quasi-legal forums such as the Auditor-General also have utilitarian power. Although the Auditor-General cannot impose any sanctions or withdraw funding for the government agency (only Parliament can do that), the Auditor-General reviews the reports and activities of the government agency and reports directly to Parliament. Based on these reports, the government agency can be rewarded or subject to sanctions. Therefore, they can be considered as possessing power over the government agency. Professional associations, such as the Teaching Council of Aotearoa New Zealand, also possess power. They require any government agency member to comply with codes and standards that are laid down by the professional body for all members. Therefore, professional associations also possess normative power. Other government agencies working on the Strategy, contracted NGOs, the government agency's staff, and former refugees also exert a degree of pressure over the government agency because the government agency needs to work with them and/or consult them to fulfil their tasks; however, as analysed in section 9.2.4, this power is not strong and explicit enough to represent normative power.

A government agency's stakeholders identified in Figure 9.1 have the legitimacy attribute as they all have a reason why they are involved in or affected by the provision of social service provision to former refugees. Different from power and legitimacy which can be properly identified based on the relationship between the government agency and the stakeholders, urgency depends on its time-sensitivity and criticality which can only be evaluated in a

particular situation. Therefore, in this study, the salience of all stakeholders is evaluated in both cases, i.e., when they possess and do not possess the urgency attribute.

Underpinned by the stakeholder salience model of Mitchell et al. (1997) (as shown in Table 5.2, repeated below), and based on the analysis above, Table 9.2 illustrates the stakeholder type and stakeholder salience of those stakeholders of a government agency when they possess urgency (Yes) and Table 9.3 when they do not possess urgency (No).

(Table 5.2: Comparison of stakeholder salience models (Jones et al., 2007, p. 150)

Comparison of Stakeholder Salience Models							
Stakeholder Attributes			Mitchell et al. (1997) Stakeholder Type	Mitchell et al. (1997) Stakeholder Salience	Stakeholder Culture Type		
Power	Legitimacy	Urgency			Corporate Egoist	Instrumentalist	Moralist
Yes	Yes	Yes	Definitive	High	High	High	High
Yes	Yes	No	Dominant	Moderate	Moderate	Moderate	Moderate
No	Yes	Yes	Dependent	Moderate	None	Moderate	High
Yes	No	Yes	Dangerous	Moderate	High	High	Moderate
Yes	No	No	Dormant	Low	Moderate	Moderate	Low
No	Yes	No	Discretionary	Low	None	Low	Moderate
No	No	Yes	Demanding	Low	None	None	None
No	No	No	Nonstakeholder	None	None	None	None

Table 9.2

The stakeholder salience of a government agency – with “Yes” urgency

Stakeholders	Stakeholder Attributes			Mitchell <i>et al.</i> 's (1997) stakeholder type	Mitchell <i>et al.</i> 's (1997) stakeholder salience
	Power	Legitimacy	Urgency		
The Government, Quasi-legal forums	Yes	Yes	Yes	Definitive	High
Professional associations	(utilitarian) (normative)				
Other government agencies involved in the Strategy, contracted NGOs, their staff, and former refugees.	No	Yes	Yes	Dependent	Moderate

As referred to in Table 5.2, stakeholders who possess all three attributes *power*, *legitimacy*, and *urgency* are classified as definitive stakeholders, and this stakeholder type has a high level of salience; stakeholders who possess *legitimacy* and *urgency* are dependent stakeholders and have a moderate level of salience.

Table 9.3

The stakeholder salience of a government agency – with “No” urgency

Stakeholders	Stakeholder Attributes			Mitchell <i>et al.</i> 's (1997) stakeholder type	Mitchell <i>et al.</i> 's (1997) stakeholder salience
	Power	Legitimacy	Urgency		
The Government, Quasi-legal forums	Yes	Yes	No	Dominant	Moderate
Professional associations	(utilitarian) (normative)				
Other government agencies involved in the Strategy, contracted NGOs, their staff, and former refugees.	No	Yes	No	Discretionary	Low

As referred to in Table 5.2, stakeholders who possess *power* and *legitimacy* are classified as dominant stakeholders, and this stakeholder type has a moderate level of salience; stakeholders who possess only *legitimacy* are discretionary stakeholders and have a low level of salience.

Comparing Tables 9.2 and 9.3, when power and legitimacy are constant, stakeholder salience decreases one level (from high to moderate, and from moderate to low) if stakeholders do not possess the urgency attribute. It is noted that although the salience goes down one level if the Government does not possess the urgency attribute, the Government is still treated at moderate salience level. This explains why the interview participants in government agency group strongly confirm that they are accountable to the Government. Whereas, the stakeholder salience level of the other government agencies involved in the Strategy, contracted NGOs, their staff, and former refugees decreases from moderate to low if they do not possess the urgency attribute. Especially, for former refugees, it can be hard for them to prove their urgency to the government agency as the government agency is usually not the direct service provider to them. Therefore, the government agency usually treats former refugees as low salient stakeholders. This could explain why the participants in the

government agency group did not list former refugees as the ones to whom they are accountable.

The stakeholders of an NGO, as identified in Figure 9.2, are the government agencies (contract funders), other individual and organisational funders, other government agencies and other NGOs working in a group, quasi-legal forums, professional associations, their staff, those identified in their mission, volunteers, and former refugees. Similar to the analysis of power, legitimacy, and urgency for a government agency's stakeholders, funders and quasi-legal forums possess utilitarian power, and professional associations possess normative power. In addition, those identified in the NGO's mission also possess normative power as they directly link to the NGO's mission, and the NGO concentrates on those people for their existence and development.

The other stakeholder groups do not possess power but do possess legitimacy. The NGO needs to work with other government agencies, other NGOs, and the NGO's staff and/or consult them to fulfil the NGO's tasks; however, as analysed in section 9.2.4, this power is not sufficiently strong nor explicit to represent normative power. Although some NGOs, such as the New Zealand Red Cross, call former refugees "clients", this type of "client" is different from the normal clients' of private entities or NGOs. Normal clients have both utilitarian and normative power over the private entity or NGO as they pay for the services they receive. While former refugees are also treated as "clients" by NGOs, most of the services they receive are free of charge. Therefore, they do not really have power over the NGO. Similarly, although volunteers play a crucial role in the service provision process, they do not possess power. As mentioned above, the reasons for their attributions as a volunteer are diverse, including the need to join the NGO as a volunteer to achieve a personal goal. Therefore, in this case of refugee resettlement, they do not possess power. Again, the urgency will be considered in two cases: Yes and No urgency. The stakeholder salience of an NGO using Mitchell et al.'s (1997) model are shown in Tables 9.4 and 9.5.

Table 9.4*The stakeholder salience of an NGO – with Yes urgency*

Stakeholders	Stakeholder Attributes			Mitchell et al.'s (1997) stakeholder type	Mitchell et al.'s (1997) stakeholder salience
	Power	Legitimacy	Urgency		
The government agency funders, other funders, quasi-legal forums	Yes (utilitarian)	Yes	Yes	Definitive	High
Professional associations, people identified in the mission	(normative)				
Other government agencies, other NGOs, their staff, volunteers, and former refugees.	No	Yes	Yes	Dependent	Moderate

Table 9.5*The stakeholder salience of an NGO – with No Urgency*

Stakeholders	Stakeholder Attributes			Mitchell et al.'s (1997) stakeholder type	Mitchell et al.'s (1997) stakeholder salience
	Power	Legitimacy	Urgency		
The government agency funders, other funders, quasi-legal forums	Yes (utilitarian)	Yes	No	Dominant	Moderate
Professional associations, people identified in the mission	(normative)				
Other government agencies, other NGOs, their staff, people identified in mission, volunteers, and former refugees.	No	Yes	No	Discretionary	Low

Comparing Tables 9.4 and 9.5 with Tables 9.2 and 9.3, it can be seen that the way NGOs and government agencies prioritise their stakeholders are similar. Notably, the people identified in the NGO's mission (as orange colour in Tables 9.4 and 9.5) are treated as a high or moderate level of salience. This is in line with how participants in the NGO category responded to the question to whom they are accountable. As noted in section 9.2.2, NGOs treat people in their mission at the highest level of salience.

Mitchell et al.'s (1997) salience model is applied to anticipate and explain the level of their salience in the decision-making of an NGO. This model, as mentioned in section 5.2, helps explain stakeholder salience systematically; however, it still has some restrictions such as not considering the effects of the stakeholder culture and the managerial issues such as managerial values, managerial intuition, or managerial position. Among those issues, stakeholder culture can be the most relevant and important as entities involved in the refugee social service provision are very diverse. Their different background, missions, and culture strongly affect their responses to the competing demands from their multiple stakeholders. Therefore, Mitchell et al.'s (1997) salience model will be explored further by considering stakeholder cultures.

b. Jones et al.'s (2007) stakeholder cultures

As mentioned in section 5.2, this study uses Jones et al.'s (2007) framework to extend and refine the salience model developed by Mitchell et al. (1997) to demonstrate how stakeholder cultures have different influence on the way management weight the three attributes (*power*, *legitimacy*, and *urgency*) when they deal with the competing claims of stakeholders.

Among the five categories of corporate stakeholder culture proposed by Jones et al. (*agency*, *corporate egoist*, *instrumentalist*, *moralist*, and *altruist*), as explained in section 5.2.3, the first and the last stakeholder culture types are considered to be too extreme therefore they are not relevant to this context. *Corporate egoist*, *instrumentalist*, and *moralist*, as the three central stakeholder culture types, are all at the organisational level and play differentially important roles within the three attributes; therefore, they are used to moderate Mitchell et al.'s framework as shown in Table 5.2 (repeated above).

Based on the characteristics of these three stakeholder cultures, it is likely that the government agencies and NGOs under the Refugee Resettlement Strategy are not *corporate egoist* or *instrumentalist*, but rather *moralist* stakeholder culture entities. As described by Jones et al. (2007), corporate egoist focuses on short-term profit maximisation or its more recent manifestation, shareholder wealth maximisation; instrumentalist shows a certain concern on other stakeholders than shareholders but mainly because it is economically advantageous to do so. Therefore, these two stakeholder cultures seem not to fit the case of the government agencies and NGOs as these entities do not pursue purely economic profit. Government agencies are established for the purpose of assisting the government to serve the public. Similarly, NGOs' main purpose is to serve those people identified in their mission.

Moralist, or more broadly "moral" stakeholder cultures, extensively involve "other-regarding" in their decision-making, and attempt to apply moral principles to all stakeholders, not just shareholders. They adhere to this moral commitment voluntarily as that brings honour and spiritual value to them. These characteristics are more like the statement made by NGOs on their websites and documents. They also aim to treat all stakeholder categories fairly and with respect and to achieve the welfare of the broader society as a whole. This is also in line with what the New Zealand Government seeks to achieve under an NPG approach. Therefore, this study views government agencies and NGOs as *moralist* stakeholder culture entities and analyses the stakeholder salience of these entities under a moralist stakeholder culture.

Combined with Tables 9.2 and 9.3, Tables 9.6 and 9.7 are formed to compare the treatment of the stakeholder salience models for government agencies, incorporating stakeholder culture type.

Table 9.6

Comparison of stakeholder salience models in the case of government agencies and their stakeholders – with “Yes” urgency

Stakeholders	Stakeholder Attributes			Mitchell et al.'s (1997) stakeholder type	Mitchell et al.'s(1997) stakeholder salience	Stakeholder Culture Type Moralist
	Power	Legitimacy	Urgency			
The Government, Quasi-legal forums	Yes	Yes	Yes	Definitive	High	High
Professional associations	(utilitarian) (normative)					
Other government agencies involved in the Strategy, contracted NGOs, their staff, and former refugees.	No	Yes	Yes	Dependent	Moderate	High

As referred to in Table 5.2, in Jones et al., (2007), for moralist organisations, stakeholders who possess *power*, *legitimacy*, and *urgency* have a high level of salience; stakeholders who do not possess power, but possess *legitimacy* and *urgency* also have a high level of salience.

Table 9.7

Comparison of stakeholder salience models in the case of government agencies and their stakeholders – with “No” urgency

Stakeholders	Stakeholder Attributes			Mitchell et al.'s (1997) stakeholder type	Mitchell et al.'s (1997) stakeholder salience	Stakeholder Culture Type Moralist
	Power	Legitimacy	Urgency			
The Government, Quasi-legal forums	Yes	Yes	No	Dominant	Moderate	Moderate
Professional associations	(utilitarian) (normative)					
Other government agencies involved in the Strategy, contracted NGOs, their staff, and former refugees.	No	Yes	No	Discretionary	Low	Moderate

As referred to Table 5.2, in Jones et al., (2007), for moralist organisations, stakeholders who possess *power* and *legitimacy* but *not urgency* have a moderate level of salience; stakeholders who do not possess power and urgency, but possess *legitimacy* are also have a moderate level of salience.

It can be seen from Tables 9.6 and 9.7, if stakeholder culture is added in the evaluation framework of stakeholder salience, the level of salience of the Government, quasi-legal forums, and professional associations remains the same; but the level of salience of other government agencies involved in the Strategy, contracted NGOs, their staff, and former refugees increases from moderate to high, and from low to moderate. Interestingly, employing Jones et al.'s (2007) model, under the Refugee Resettlement Strategy, as long as the stakeholders possess legitimacy and urgency attributes, their salience level will be ranked at a high level, regardless of their power.

Similarly, Tables 9.8 and 9.9 present a comparison of stakeholder salience models in the case of an NGO and their stakeholders.

Table 9.8

Comparison of Stakeholder Salience Models in the case of an NGO and their stakeholders – with “Yes” urgency

Stakeholders	Stakeholder Attributes			Mitchell et al.'s (1997) stakeholder type	Mitchell et al.'s (1997) stakeholder salience	Stakeholder Culture Type Moralist
	Power	Legitimacy	Urgency			
The government agency funders, other funders, quasi-legal forums,	Yes	Yes	Yes	Definitive	High	High
Professional associations, people identified in the mission	(utilitarian) (normative)					
Other government agencies, other NGOs, their staff, volunteers, and former refugees.	No	Yes	Yes	Dependent	Moderate	High

Table 9.9: Comparison of stakeholder salience models in the case of an NGO and their stakeholders – with “No” urgency

Stakeholders	Stakeholder Attributes			Mitchell et al.'s (1997) stakeholder type	Mitchell et al.'s (1997) stakeholder salience	Stakeholder Culture Type Moralist
	Power	Legitimacy	Urgency			
The government agency funders, other funders, quasi-legal forums,	Yes	Yes	No	Dominant	Moderate	Moderate
Professional associations, people identified in the mission	(utilitarian) (normative)					
Other government agencies, other NGOs, their staff, volunteers, and former refugees.	No	Yes	No	Discretionary	Low	Moderate

It can be seen from Tables 9.8 and 9.9, if stakeholder culture is added to the evaluation framework of stakeholder salience, the level of salience of the government agency contract funders, other funders, quasi-legal forums, professional associations, and people identified in the mission remains the same; but the level of salience of other government agencies, other NGOs, their staff, community, volunteers, and former refugees increases from moderate to high, and from low to moderate. Again, employing Jones et al.'s (2007) model, under the Refugee Resettlement Strategy, as long as the stakeholders possess legitimacy and urgency attributes, their salience level will be ranked at a high level, regardless of their power.

9.2.6. Discussion: salient stakeholders

From Tables 9.6, 9.7, 9.8, and 9.9, it can be inferred that the legitimacy attribute is the primary attribute under Jones et al.'s (2007) viewpoint for the *moralist* stakeholder culture entities. This explains why the claims of these stakeholder groups, who have *no* power but *yes* legitimacy, are more prioritised in Jones et al.'s (2007) model than Mitchell et al.'s (1997) model. Therefore, theoretically, it is expected that government agencies and NGOs treat downward accountability to volunteers and former refugees with a high level of salience if they possess the urgency attribute. However, as shown in the interview data analysis above, that was not the case. As stated in section 9.2.3, they did not list former refugees or volunteers as the main stakeholders to whom they have to account. Also, many of the issues of volunteers and former refugees did not get heard and dealt with properly (this will be discussed further in section 9.3).

Therefore, comparing Mitchell et al.'s (1997) model and Jones et al.'s (2007) model with the empirical evidence in this study, it is found that *power* is the decisive attribute that primarily affects the salience level of a stakeholder group to a government agency or an NGO. The *legitimacy* attribute is more relevant for identifying stakeholders, but not central for determining stakeholder salience. It appears that managers rank their funders as the most salient consideration when dealing with competing demands; while beneficiaries' claims are seen as the most morally legitimate but lack power. This finding is consistent with prior studies that show that clients are morally legitimate, although they are discretionary stakeholders that lack power or urgency (e.g., Baulderstone, 2007; Cordery & Baskerville,

2011; Kilby, 2006; Palmer, 2013). This finding is different from Chen's (2014) study that suggested clients were seen as a powerful stakeholder group whose claims were also seen as the most morally legitimate and urgent. Chen's (2014) findings may be different because the view of "clients" is different. In the case of refugee resettlement, former refugees are also called "clients", but actually these clients receive most of the services for free. They also do not have a role in deciding who their service providers are. Therefore, former refugees do not possess the same power as other types of clients in NGOs do.

The findings in this study support de Bussy and Kelly's (2010) research that examined Mitchell et al.'s (1997) framework in a public political context. De Bussey and Kelly argued that while legitimacy is the base for politicians to identify stakeholders in the public sector, in practice power and urgency affect politicians' decisions of to whom they pay attention. Similar to stakeholder management in the public sector, NGO management also pays more attention to powerful stakeholders (rather than morally legitimate stakeholders) as the claims of this powerful group can affect the NGO's funding and even survival.

From the analysis above, it can be seen that the way in which NGOs and government agencies prioritise their stakeholders are similar. This finding is in line with the findings of Chen (2014). NGO managers may desire to prioritise the claims of all morally legitimate stakeholders; however, stakeholders with power and urgency still "merit special considerations" (Jones et al., 2007, p. 151). Therefore, the powerful upward stakeholders' interests take precedence over those of morally legitimate downward stakeholders. This finding is consistent with previous findings (e.g., Agyemang, 2016; Baulderstone, 2007; Chen, 2014; Ebrahim, 2003a; Najam, 1996; O'Dwyer & Unerman, 2007; O'Leary, 2017; Uddin & Belal, 2019).

Overall, there is still a tension between a bureaucratic need for control and a more devolved governance model that allows for the recognition of multiple contributions to both policy formation and implementation. As analysed in section 2.2.2, the basic vertical accountability structure created by Part 1 of the Public Finance Act 1989 is a crucial institutional factor that constrains the collaboration between government agencies and possibly NGOs and inhibits their ability to adopt more holistic accountability. Under the performance accountability conventions, each minister is responsible for their own appropriations despite the flexibility

around appropriations that have been made in the amendment of the Act. Therefore, moving from the NPM perspective involving control over public money, still codified in the Public Finance Act 1989, to something closer to NPG is evidently not easy.

9.3. How are less powerful stakeholders (the beneficiaries) given voices?

Beneficiaries, who usually have *legitimacy* and *urgency* but not *power*, should be treated as highly salient stakeholders, according to Jones et al.'s (2007) model for *moralist* culture. However, as given in the findings and discussion in section 9.2, former refugees were not ranked as the most salient stakeholders. Also, as pointed out in section 3.8, many studies interpret NGO accountability in practice using the voice of NGO managers, and there is scant research that focuses on putting the beneficiaries at the centre of the research and on the voices of beneficiaries (Cordery et al., 2019). Therefore, this study is particularly interested in exploring how the voices of former refugees are heard. In addition, Mitchell et al. (1997) propose that lower salient stakeholders can move to a higher salient status if they can form a coalition with other stakeholders, thereby possessing more attributes. Therefore, this section discusses constraints on the less powerful stakeholders raising their voices and possible ways to improve their salience level.

9.3.1. In what ways can former refugees receive relevant information and raise their voices?

After one year of receiving specialised settlement support from the New Zealand Red Cross and other relevant NGOs and government agencies, former refugees have to manage their own lives. They were introduced to their own communities, they got to know how to access all important services for their health, financial support, English language centres, etc. After one year, they are expected to live independently of the supporting services.

They're starting to move towards [...] So they don't have the direct support of any particular provider, but they have access to the different government services just like everybody else does. (GA01)

However, if they have any issues, they can still contact the New Zealand Red Cross, or their local City Council, or other organisations introduced to them in the orientation workshops run by the New Zealand Red Cross during their first year of settling down in New Zealand.

The purpose of the Red Cross's work is to help them [refugees] navigate the system, and connect them to services and over time, over that 12-month period that they look after them, assist them to become more independent in access to services themselves. Some people are able to do that at 12 months. But if they are not, the Red Cross continues. There's not some magic cut-off date. (GA01)

Red Cross continues to support them after one year. But there is an expectation that the families will finish with our service within three months or six months as they will have had more time to connect with and become familiar with other services and how to use them. (NGO09)

I have never had any problems. But if I have, I will go to the Red Cross to ask them for help because they are always there for me. (R03)

If we have any problem, we will go to the City Council. (R02)

For the purpose of raising their issues in a more effective way, improving the services in the long term, and raising their voices in a stronger way, in addition to contacting the organisations to whom they have already been introduced, there are two other paths they are expected to use:

1. Through their ethnic community leaders:

The ethnic community leaders receive information from relevant organisations and update their communities on that.

We have a community leader. If there is anything to do with ChangeMakers [ChangeMakers Resettlement Forum], ChangeMakers will share information with him and he will tell the community. (R10)

The community leaders also listen to issues raised by their community members, and they have the responsibility to talk about these issues with relevant government agencies and NGOs in the meetings with these organisations.

We gathered together all of the community leaders once or twice a month. And then, they talk about the issues that are in their communities. (NGO11)

2. Through regular community meetings held by MBIE:

Former refugees also have chances to talk to MBIE about their issues and make suggestions in the regular community meetings which are held by MBIE.

Every six months, we go out and talk to refugee communities. In recent years, where we've held community meetings with the communities themselves. (GA01)

a. How do refugee communities work?

The New Zealand Red Cross initially connects new former refugees with older former refugees within their ethnic group, so that they can form their own communities in their area.

We have established former refugee communities. You know, we have an Eritrean community, we have a Somali community, we have people from Sri Lanka, Tamil community, we have people from Myanmar. All of these communities have a voice. (NGO06)

Within their community, they can vote to have a leader. One participant explained that the communities do not really have rules or criteria for eligibility to be a leader.

They can be anybody who thinks that they're a community leader. It's not just one person. That can be 17 communities with like 28 leaders. You'll say the Ethiopian community, but then within the Ethiopian community, you've got like the Aroma people, you've got like lots of different subdivisions. (NGO11)

However, leadership and respect for leadership are highly valued, and each group would, undoubtedly, follow an implicit or explicit process for their appointment and confirmation.

The community members usually meet each other on weekends, or special occasions, in the church or the mosque, depending on their religion, or in the community hall.

We have our community in every suburb. The biggest community is in Newtown, Kilbirnie, Miramar... We meet each other every Sunday in the church... We go to the church every Sunday. We pray for two hours. After that, just we talk to each other. Sometimes we make breakfast, we make food. We share food, and we talk to each other. (R02)

We actually don't have regular activities in our community. Just sometimes we have a meeting and talk to each other. Sometimes we hang out on special events, like Christmas, or our special days. (R04)

The activities of each community mainly depend on the relationship among members of the community.

Some communities they [members of the community] have very close connections, but some communities they are not. It depends, it is different from community to community. (R10)

b. What do non-government organisations and government agencies think about the role of communities and community leaders?

In the view of NGOs, communities of former refugees can have regular meetings, talk to each other, raise any issues, and "fight" for their rights. They are free to bring their voices to any organisations or the government if they want to, as New Zealand is a democratic country.

I guess the other aspect of this, if we're taking kind of accountability in a more general term, is that we have established former refugee communities...All of these communities have a voice... They will have community meetings; they'll be talking to each other. They have leaders who speak on their behalf sometimes... And of course, those organised communities can then talk to the government as well because New Zealand's a liberal democracy. They can petition the government, they can speak to the Minister of Immigration, they can talk to MBIE directly, saying these needs are being met or these needs aren't being met. (NGO06)

When asked if former refugees raise their issues about the housing services, and how their voices are heard, one participant from the government agency category affirms that they will work with the community leaders first. According to her/him, community leaders have to be responsible for collecting their community's issues and reporting them to the relevant government agencies.

Usually, we will come back to the feedback from the communities themselves. What I talked about are the community leaders. Their responsibility is to reach out and understand what communities' issues are, and then being able to work out what is a systemic problem versus an individual's problem. And then if they are the systemic issues, feedback to us. (GA01)

c. What do former refugees themselves think about these ethnicity-based communities?

When they were asked about whether they themselves or other community members raise their issues at the community meetings, nine out of ten former refugee participants strongly stated that they do not. To them, the community is for a "catch up" and for holding some community events. These community events are, more often than not, informal social occasions in which they can get together, share what is going on in their lives, and have fun.

I thought the community just sometimes organise a trip to a park or somewhere else if the weather is nice. (R02)

Just one participant said that s/he talks to his community about his issues and they try to help him solve those issues.

When I talk with them [the community] about my problem, they fix it. (R08)

There appears to be a mismatch between the views of government agencies/NGOs and former refugees on the role of communities. To service providers, communities are where the voices and issues from individual former refugees are collected and then raised with them through the regular community meetings held by MBIE, whereas to former refugees, communities are where community events are held rather than where they can raise their issues. This mismatch implies that possibly not all of the issues are heard, and therefore, raises

two questions: Are the voices of former refugees heard by NGOs and government agencies? and are there any constraints on former refugees raising their voices? These issues are explored next.

d. Are the voices of former refugees heard by non-government organisations and government agencies?

Based on the feedback from community leaders and from former refugees individually in community meetings, in some part, MBIE does listen to former refugees' problems and takes actions to solve or improve these issues. Below is an example given by an MBIE participant about their listening to an employment issue, which is currently the most critical issue that former refugees have been struggling with when trying to settle in New Zealand.

I'll give you an example, in the employment area, the systemic issue is the barriers people face where employers are prejudiced about "Why would I want to take on a refugee as an employee?". We hear that all the way across. "I think when we did the strategy refugees reported into us, you do a lot of work to get us ready for employment. It's great, CV writing, interviewing skills, but you're not doing anything to actually break down the barriers with the employers themselves. We can put our CV in, but we'll never get an interview. We can develop our skills, but we'll never get an interview". That's when we did the employment project. We realised that actually we have to have that engagement of employers. [We need to prove/explain/show to employers that] there's some real benefits of doing that [employing former refugees] because refugees can bring with them a lot of skills [...] We're interested in looking at how we might do that. (GA01)

Also, the ChangeMakers Resettlement Forum will collect all issues raised by the communities and conduct research and campaigns to raise awareness of the issues to the Government.

The issues that are in their communities and we use that to devise our advocacy or campaigning or programmes. (NGO11)

Those actions of the ChangeMakers Resettlement Forum have resulted in many positive results for former refugees, such as the increase in the refugee quota and the improvement in leisure activities for former refugees.

We've got a lot of interest from the government in our research, especially now with the double refugee quota, and the kind of increased issues nationally. For example, as a result of our partnership with Wellington City Council, refugees that's just arrived in New Zealand, from the day they first arrive until year 5, will get free access to swimming, swimming classes, membership, free to take things out of the library, free access to the Zealandia, to the zoo, and then free transport to get to those places. We've just been working on the double quota refugee campaign. We do have quite a lot of influence. (NGO11)

Furthermore, former refugee communities receive reports from the ChangeMakers Resettlement Forum to track what actions have been done to address their feedback, and what are the results of that.

We report back to them [refugee communities] about what we've been doing. We also do a newsletter, which is kind of a report back to the communities. After every single community consultation we do, we write them a follow-up. For example, "Thank you for your time. I heard you saying that your priorities are leisure activities, academic support for your children", or "These are three things that we're going to do. I'm going to get you the ledger cards", or "We're going to have to run a homework initiative". (NGO11)

The above examples suggest that MBIE, ChangeMakers Resettlement Forum, and other government agencies listen to the feedback from community leaders and may then influence what actions should be taken. However, is this good enough? The findings support the view that not all of the issues are heard because as described above, what NGOs and government agencies think about ethnic communities and the role of communities is much different from what former refugees themselves think about these groups. Also, because the connections within each community vary, some communities are better organised than others. If the community is strong and well-established, there are more chances that issues from their community will be heard and raised by the leaders to relevant organisations. Otherwise, for the not-so-strong communities, if they do not have strong leadership, or they do not meet each other frequently, then although they may have important issues, those issues are not raised.

Another matter is that the former refugees themselves are not really willing to talk about their problems to their communities, as they think the community will not be helpful to them.

[The community] sometimes [is] not [helpful]. Some people they don't like to talk to each other. (R06)

Also, from the viewpoint of a service provider, the local community groups do not have specific funding and support and may not be proactive in supporting each family.

They don't have a big resource space and they get no funding [...] You wouldn't want to be "the first one off the boat". (NGO08)

Former refugees are also afraid to raise their issues to their community as they may be worried about their safety and privacy.

There are some cultures, some of the groups that I work with, who don't like to talk about those things with other people. Sometimes they don't like to have an interpreter from their own culture because they don't want their family business talked about within a small community. There are lots of issues around that. (GA04)

From the discussion above, it can be said that former refugees have been offered opportunities to raise their voices. However, there are still obstacles for those voices to be effectively heard. The next section examines these constraints. It is hoped that this empirical evidence will be useful for NGOs and government agencies to better understand their beneficiaries and may facilitate adjustments to their support services and the measurement of the outputs and outcomes of their service delivery (a view that will be critically analysed in Chapter 10).

9.3.2. Constraints on former refugees raising their voices

This section focuses on analysing the constraints on former refugees raising their voices. Five constraints critically explored are: lack of trust, feeling of gratitude to New Zealand, language barrier(s), discrimination, and culture shock.

Lack of trust in the government due to bad experiences in their home country

Most of the former refugee participants come from countries where the trust of people in their government is usually low. They probably had bad experiences in their country of origin and along their journey. Therefore, they become quite careful in their actions or behaviours. They do not dare to give negative feedback when interviewed or surveyed by service providers or government agencies. They fear that it could result in their support being taken away (such as cutting off their benefit, sending them back to their original countries, not supporting them to bring their other family members to New Zealand, etc.).

One participant from the refugee category did not want her/his name to be written down on the interview consent form, although s/he agreed to take part in the interview. S/He is afraid of negative effects on her/him and her/his family here and in her/his country. Another former refugee participant, R04, was also quite anxious when asked what s/he would do if s/he faced health issues or law issues in New Zealand. Although I emphasised that was just a supposition, s/he continuously declined to answer. S/He insisted:

No, no, no, I don't have any problem with law or police... No, no, I don't have any problem with the law or anything. I don't have any experience with this problem because we have a normal life. I haven't talked with the police or a lawyer or something. (R04)

At the end of the interview with R04, when I said that research may help the government better understand the reality of the refugee resettlement programmes, s/he appeared to change into an anxious mood. S/He asked me twice whether I would make a report to the government. Although during the interview, s/he did not say any negative information about government agencies or NGOs involved in her/his resettlement process, s/he still was anxious.

Therefore, the lack of trust is a strong constraint that prevents former refugees from expressing negatively what they are thinking about the services or the problems they have been facing. This issue was also mentioned in the Deloitte report entitled *Refugee Resettlement: Global Landscape Review: Trends and Gaps in Measuring Successful Refugee Integration*, which noted that the interview or survey data collected from former refugees

may be biased due to the lack of trust from former refugees in the government (Deloitte, 2016).

Feeling of gratitude to New Zealand

The participants clearly showed their respect and gratitude to the New Zealand government and New Zealand people for giving them a chance to live their life in a safer environment. Most of them came from civil war zones and they had to live in camps or dangerous places. For some of them, their lives were even under constant threat from other ethnic groups in their original country. Now, thanks to UNHCR, and New Zealand, they can live in a safe place. Here are some examples of the feelings of former refugees in New Zealand:

I'm really happy. I feel safe. This is a peaceful and beautiful country, with beautiful people. The government is really nice. The government and the Red Cross support refugees and migrant people. (R04)

It's excellent. It's enough. It's very good. It's more than I expect. I really thank the government for their help to people. (R06)

Because we had a lot of problems in the past, so when we came here, we are happy. (R07)

They felt that they owe New Zealand a debt of gratitude, and they should not require any more than what they had received. They thought that they should not complain about the not-so-good services or behaviour that they had been facing. For example, one former refugee family seriously struggled with their house's quality, as the volunteer who supported them explained:

It was such a horrible place that the smell of urine in the hallway. It was dark. It was very damp. I would never live there. It was all carpet cracks in the walls. It is so unhealthy; it is so incredibly unhealthy. Their children were getting sick... (V02)

But they did not dare push relevant organisations to fix the housing problem for them. V02 stated:

It feels like you have to be incredibly pushy [to the service provider to get the problem solved]. And people from Myanmar are not pushy. They're not. They're not...(V02)

Former refugees often have low power, poor English, and the feeling that they owe the New Zealand government a debt for a safe place. Therefore, they are afraid of raising their demands.

The feeling of gratitude, on the one hand, shows their acknowledgment to people supporting them, but on the other hand, it restricts former refugees from providing any negative feedback when they are interviewed or surveyed. Therefore, the interview/survey data that service providers or government agencies collect for the evaluation of the refugee services delivered may be biased. This biased data potentially reduces the quality of measurement and may lead to the inaccuracy in indicators used for measuring the outcomes of the resettlement programme.

Language barrier

Most of the former refugee participants agreed that language is a big challenge. Although they were supported to learn English when they came to New Zealand, they still thought that their English is usually not good enough. After the first year of resettlement, former refugees have to handle their issues mainly by themselves. However, because of poor English, they cannot read legal documents, and they lack the confidence to communicate with people in their local area and their workplace. The challenges that former refugee participants coped with are explained as follows:

When I went to work, I faced a lot of problems because my English is not very good. The company they talked very fast; I couldn't understand what they were talking about. After I said "Pardon?" two times, they were getting angry, they said "You don't know anything. You can't understand". It was very hard for me. (R07)

For the first time [of the resettlement in New Zealand], there were too many things, a lot of documents, a lot of information. And at that time, our English was not very good. I have a friend who works for Work and Income, I came and asked him how to fill the document. He helped me. I filled the form for my parents. I do everything by myself. (R07)

I cried a lot when I first arrived. I felt very lonely. Especially I have trouble with the language because when people talk to me, I don't understand. It's very hard. I had just learned some English in the camp because I finished year 10 in the camp. That's why I have a little bit of basic English, but just say "hello", "good morning" or something like that. More than that, I cannot hear anything. (R03)

Due to the language barrier, former refugees lose their confidence to express their feelings or their problems. They were afraid that people would not understand what they were saying. As a consequence, they hesitated to raise their voices in meetings with service providers and/or government agencies, or even to come to talk in person to service providers about their problem or their suggestions. For example, a former refugee participant found it difficult to understand the instructions on a phone line due to her/his poor English. S/He said:

Last year, I got a problem with the house. I rang them [Kāinga Ora, the owner of the house]. It was difficult to contact them. I rang the phone number they gave me. But then I had to press the internal number. That was a problem. I could not understand [the automatic instructions spoken in English]. (R06)

The English language barrier challenges that former refugees face is also expressed by volunteers and people in high-level positions in churches. They strongly argue:

How does a Myanmar woman go to a website [trauma services' website] and say "Oh, that's good. I'm going to make that phone call". (V02)

It's easy to say that they [former refugees] can engage with the local community support centres. But if they don't have the language, they can't, they are isolated. A large percentage of them don't have the language. (NGO07)

The language barrier also restricts former refugee students and their families from expressing their feelings or their mental health issues. A principal of a primary school commented:

It's very hard to get trauma counselling for refugee children because usually interpreters are needed, and there's not a lot of resources in that area. (GA04)

Although former refugees are usually provided with an interpreter when they need to visit a doctor or if they are involved in issues with the New Zealand law system, they cannot always have a good interpreter due to the quality of the interpreter services and the shortage of interpreters. One refugee participant shared his experience of working with an interpreter in a hospital:

To be honest, there are no interpreters speaking my own language. So, when my wife had to go to the hospital, I had to go with her because the interpreter is from Ethiopia, not from my own country. But I know the Ethiopian language. So, they talked to me, then I translated to my wife. They have a shortage of Eritrea interpreters. (R08)

The shortage of interpreters was also raised by a high-ranking NGO manager. S/He strongly criticised the government process of placing former refugees in the new resettlement areas where there are no interpreters. S/He stated:

There are certain languages which are extremely difficult to go to find interpreters. The worst ones at the moment are coming out of Myanmar. And the toughest one in that is the Karen language for which there're only two interpreters in the country... But the problem is if you don't provide the ground support services there, for example, the Karen-speaking people from Myanmar, to put them into any of the local areas like Whanganui, Invercargill, there are no interpreters down there. So why put them there? All you're doing is you're going to subject them to ... further isolation. (NGO07)

Also, s/he stated that former refugees were not always provided with an interpreter if they had problems with the police. That is because interpretation services were not fully funded by the government and police did not have resources to provide interpreters for former refugees.

In terms of interpretation services, that aren't funded at all. They [the government] funded to a small degree in terms of police forces. But when we have to engage with police, we provide the interpreter, they don't because they don't have the resources to do it. (NGO07)

Those issues with interpreters are also language constraints for former refugees in expressing their opinion, their thinking, and in making people understand them in the ways they would like to be understood. The language barrier makes it more challenging to measure the outcomes of resettlement services, especially the measurement of mental health and complicated issues of former refugees. The constraints or barriers pose challenges for achieving *health* and *participation* goals and raises the issue of how service providers discharge their accountability for these two goals.

Discrimination

Discrimination is another serious issue that prevents former refugees from confidently raising their voices or fighting for their needs. Former refugees have experienced discrimination in areas where they live. NGO07, who has a lot of experience in supporting former refugees with this issue stated:

Part of the things that the family [refugees] revealed is the, I suppose, discrimination that they underwent in that community. They are going along to the shops and people are shouting at them, "Get out of here if you can't speak English", "Get out of my country. You shouldn't be here", and that sort of thing. They might not understand the language, but they understand the impact, and the tone, and the body language. (NGO07)

Former refugees may be discriminated against because of having a different skin colour, a different language, a different culture, etc. NGO07 further stated:

It's a strong isolating factor for our refugee families regardless of where they came from [...] As new people are coming in, sometimes different languages, different cultures, different skin colours, different ways that we look, from different communities and speaking perhaps with a different accent, they face discrimination. (NGO07)

When asked about experiencing any kind of discrimination, a former refugee, R03 was telling her/his story, but then s/he suddenly halted and decided to say s/he had no experience on this issue. That is an example of not daring to talk about their problem.

Last year, or two years ago, I had... [pause]... Mostly they are very nice to talk to me. (R03)

Also, NGO07 claimed that they not only suffer discrimination by people in their area but also, they face discrimination when they communicate with government agency officers.

Not only facing discrimination from the public, they face discrimination when they go along to government agencies. it's not everybody in the government agencies, you meet them regularly with that discrimination occurs. (NGO07).

This usually happens if they go alone. NGO07 suggested this could be improved if they got along well with local people so that local people could support them:

I believe part of the solution to that is integrating them [former refugees] better with people in the community that want to walk alongside them, that want to support them. (NGO07)

Former refugees also experience discrimination when they apply for a job. All the former refugee participants stated that getting a job in New Zealand is extremely hard, especially for professional jobs.

It's difficult to find a professional job, which is in your area position. (R01)

Finding a job is very difficult. It is one of the most difficult things here. I don't know what the reason is for that one. But so many people who have Ph.D., especially refugees, still don't have a job. And this is a big question, why they can't get a job? This is something to do with the system. (R10)

They have skills, knowledge which suit the position for which they apply, but they all get rejected because of "do not have Kiwi experience". R09, a former refugee who is highly educated, strongly claimed that "the Kiwi experience" reason is just the way they want to avoid directly saying that they do not want you because you are a refugee. S/He shared:

They are seeing refugees like people who are not qualified. For me, I am working here. I have three experiences from three countries, not just one country. They said, “We need only Kiwi experience”. What is Kiwi experience? It doesn’t make any sense to me. They always have something to say, but this is the so-called “Kiwi experience”. It’s used usually to kick the people out. It’s just another way to say, “You are not welcomed here”. (R09)

Discrimination prevents former refugees from raising their voices or fighting for their demands because they are afraid their problems will get worse if they speak them out. Therefore, the discrimination constraint adds another challenge to the measurement of the outcomes of the Refugee Resettlement Strategy, especially the *health and wellbeing*, and *participation* Strategy goals. This constraint also raises concern about how service providers discharge their accountability in terms of the achievement of the five Strategy goals. This will be addressed in Chapter 10.

Cultural shock

Cultural shock is considered one of the most common challenges as it was mentioned by all of the former refugee participants. This is understandable as former refugees come from many different countries each of which has a distinct culture. Therefore, it can take a while for them to understand and to adapt to a new culture, as explained by a high-ranked manager in a church NGO:

The context of language, the complete and absolute change in culture, and understanding of New Zealand law and way of doing things is a huge issue for refugees (NGO07)

Here are examples of situations where former refugees faced cultural shock:

Culture is quite important. For example, if you go to the supermarket or go shopping, you have to queue [for checking out]. But in our culture, it’s not very common. I got that problem here. Queuing does not exist in my mind. One day, I went to the Warehouse, I went straight to the checkout, not for paying, I just wanted to ask something. But some of the people queuing there were angry with me. So, I think it’s a kind of cultural difference. (R06)

Cultural shock is the most difficult. I don't know what to do, I don't know what to speak. I come from a "direct culture", but New Zealand people are very "indirect". Whenever they want something, even they don't ask you directly. Whenever, even when you made a mistake, they don't tell you that you made a mistake. In my home country, people show up emotions, but here they keep it inside and smile at you. Even if they don't want you, they don't like you, they hide it. It's a culture shock. It doesn't mean it's bad. This is their culture. You need to deal with these kinds of things. (R10)

Cultural shock may make former refugees feel confused and lose confidence to give their opinions because they think their needs and/or thinking may not be appropriate in this country. As a consequence, former refugees may not dare to speak out about their problems or their needs. This may lead the interview/survey data collected for the evaluation of services delivered to be biased as they try to respond in the way they think is appropriate to New Zealand culture. This biased data may lead to inaccuracy in the measurement and evaluation of the outcomes of the resettlement services.

In sum, the above factors are the ones that mainly constrain former refugees from raising their voices, and from participating fully in New Zealand life. These constraints need to be brought into the considerations of government agencies and NGOs to improve the provision of services and to adjust the mechanisms used to discharge their accountability to their multiple stakeholders, including downward accountability to former refugees.

9.3.3. Discussion: the voices of former refugees

So far, the ways in which former refugees' voices can be heard, and the constraints on raising those voices have been presented. This section links those findings to the stakeholder salience concept and suggests possible ways to improve the salience level of former refugees in the accountability relationship with government agencies and NGOs.

Salience is a dynamic concept. As introduced in section 5.2.2, Mitchell et al. (1997) use three attributes (power, legitimacy, and urgency) to classify the level of stakeholder salience. The most salient stakeholders are the ones who possess all three stakeholder attributes. Mitchell et al. (1997) argue that stakeholders can move from one class to another over time.

Accordingly, stakeholders can move to a higher salient level if they interact, cooperate, and form alliances with other stakeholders to possess more attributes and increase their combined salience.

Therefore, a possible way to improve the salience of former refugees is to cooperate with other stakeholders such as private funders and the local community to achieve the power attribute. As can be seen from the analysis above, former refugees have two main channels (through their ethnic community leaders and regular community meetings held by MBIE) to raise their voices. They can also utilise other channels such as campaigns supported by backup research and their websites to raise the awareness of private funders, the community, and the government and get support from those stakeholders (This is what ChangeMakers Resettlement Forum has been doing as well). By raising the awareness of other stakeholders about their needs and forming a coalition with these stakeholders, former refugees may possess the power attribute because these stakeholders possess utilitarian or normative power over NGOs and government agencies.

Raising the awareness of the government is also important. Some governments have required their contracted NGOs to use downward accountability mechanisms in order to enhance the effectiveness of NGOs' service provision, after recognising the importance of downward accountability (Unerman & O'Dwyer, 2010). However, as can be seen from the analysis above (section 9.3.2), there are many constraints on beneficiaries of raising their voices. This is also pointed out by Agyemang et al. (2009) and Unerman and O'Dwyer (2010) in that beneficiaries are often afraid of speaking up about their issues or criticising their service providers because service providers support them with needed resources or services.

However, improving downward accountability needs effort from both sides. Former refugees and others such as volunteers also need to seriously think about raising their voices and actively taking their chance to do so. They should also account for what they receive. For example, in the interview question, "What do you think accountability is?", volunteers did not really answer that question. It could be interpreted that they did not have a clear idea of this concept, and/or they did not really care about it. They just dedicated their voluntary work to help former refugees, following their motivation of being a volunteer (these motivations have

been identified in section 7.2.3). For participants from the former refugee interview category, the question was modified to fit their language backgrounds. They were asked, “What do you think about those services you have received? Do you like those services? Are you satisfied with the services? What don’t you like about them?”. All their answers for this question were just straight away listing the services they received and stating that they were satisfied with the services. They did not go beyond that. Therefore, it is hard to conclude what former refugees think accountability is.

However, this suggests the need to improve the understanding of these volunteer and refugee groups on the rights and obligations of themselves and other parties in a programme in which they are involved or affected by. If they are aware of what they should expect from the services provided by government agencies and NGOs, they will be more active in raising issues, assessing the services, and comparing between the services and the outcomes reported by government agencies and NGOs, and the actual services they received and the results they actually got.

9.4. Summary

This chapter critically explores and discusses the findings of the two research questions “To whom are those service providers accountable?” and “How are less powerful stakeholders given voices?”. In terms of stakeholders and their salience, the study found that upward accountability to funders is the most salient stakeholder group for both government agencies and NGOs who are also, at least, aware of diagonal accountability. Downward accountability to former refugees is still not taken seriously; inward accountability to those identified in the mission is highly emphasised; and horizontal accountability to organisations in cross-working networks has not been widely acknowledged. Former refugees can raise their voices through their ethnic community leaders and the meetings with MBIE. However, there is a mismatch between the views of government agencies/NGOs and former refugees on the role of communities. Meanwhile, there are many other constraints on raising their voices that lead to the voices of former refugees not being effectively heard. To improve their salience to government agencies and NGOs, former refugees, who usually possess the legitimacy and

urgency, but not the power attribute, could interact, cooperate, and form alliances with other stakeholders to possess the power needed to get their voices heard.

Chapters 7, 8, and 9 have presented the findings and discussion for the first three research questions. The next chapter, Chapter 10, will present the answer to the last research question, “How are those service providers accountable?”.

CHAPTER 10: REFUGEE SERVICE PROVIDER ACCOUNTABILITY MECHANISMS

10.1. Introduction

Chapters 7, 8 and 9 have presented the findings and discussions for research questions 1, 2, and 3. This chapter answers research question 4, “How are those service providers accountable?”. Using Ebrahim’s (2003a) accountability mechanisms and Klijn and Koppenjan's (2014) principles and rules on designing accountability mechanisms to better discharge horizontal accountability as the theoretical lens, the chapter will analyse and discuss the mechanisms used by government agencies and NGOs to discharge their accountability to their stakeholders for the refugee services they provide.

The chapter is structured as follows. It first presents the empirical data analysis of the accountability mechanisms used by government agencies and NGOs. The findings of how the service providers are accountable are then discussed. It is noted that the refugee voices were covered in section 9.3 but are also integrated into the discussion section of this chapter to provide a more comprehensive view of accountability mechanisms used by government agencies and NGOs. Last, a summary of the chapter is provided.

10.2. Empirical analysis of the accountability mechanisms used by government agencies and non-government organisations

According to Ebrahim (2003a), in practice, five accountability mechanisms: *reports and disclosure statements*, *performance assessments and evaluations*, *participation*, *self-regulation*, and *social auditing*, are most commonly used. Each of these accountability mechanisms will be examined below.

10.2.1. Reports and disclosure statements

This section presents the findings on the use of the *reports and disclosure statements* mechanism in government agencies and NGOs to discharge their accountability to their multiple stakeholders. The empirical data analysis is divided into two parts: the types and requirements of these reports, and the issues with the reporting system.

Types of reports and the requirements of these reports

When asked which mechanism they use to discharge its accountability, all of the participants in the categories of government agencies, NGOs, volunteers mention the reporting mechanism. Therefore, reporting is probably the most common mechanism that service providers use to discharge their accountability. Accordingly, they mention two main types of reports and disclosure statements used to discharge accountability to their stakeholders: financial statements/performance reports required by the law¹⁵, and specific reports required by specific funders/donors.¹⁶

This section focuses on exploring the use of specific reports by NGOs and government agencies rather than the use of financial statements required by the law. The financial statements required by the law cover all the financial information for all activities of an NGO or a government agency. The delivery of social services to former refugees is just one part of the activities they conduct. It is hard to trace the financial information related to service provision to former refugees from those financial reports. The specific reports required by specific donors provide more specific information on how NGOs or government agencies report on the funding they have received and spent for former refugees. Therefore, the use of specific reports by NGOs and government agencies is further examined.

¹⁵ In New Zealand, annual financial reports are required by the Charities Act 2005 and the Financial Reporting Act 2013 for all registered charities. Other non-registered charities, such as incorporated societies, charitable trusts, and companies, are also subject to the legislation that governs their provision of performance information. For government agencies, their financial statements are prepared in accordance with the Public Finance Act 1989 and with New Zealand Generally Accepted Accounting Practice (New Zealand GAAP) as defined in the Financial Reporting Act 2013.

¹⁶ The specific funders/donors of a government agency or an NGO were mentioned in section 9.2.1. For example, a funder of a government agency can be the Government, a contractual funder of an NGO can be the government agency, private donors can also be the funders of an NGO as well.

In terms of the reporting period, depending on the requirement of their funders, NGOs and government agencies need to send their reports to their funders monthly, quarterly, semi-annually, or annually.

We do six-monthly reporting to our PHO. (NGO13)

We do a six-monthly report for the Strengthening Refugee Voices [the semi-annual meetings with refugees held by MBIE; this NGO is contracted to facilitate these meetings]. (NGO11)

We provide annual reports, and in some cases, monthly reports back to those donors. (NGO07)

It's every three months, we report on everything that we're doing at the TEC. (GA02)

In terms of content, basically, the specific reports present what NGOs or government agencies have done with the money they receive from their funders.

I've got to be accountable for every cent that's spent. I've got to justify every cent spent based on the budget that we operate under. Literally, every receipt has got to be accounted for.[...] [We] report back to those donors to say "This is what we've done with your money over this period of time"... (NGO07)

We report back to them [the funders] on what activities we've done, what outcomes have been achieved, how many people were supported, what we use the money for, that kind of thing. (NGO03)

We report on everything that we're doing at the TEC. And part of our reporting, it's also about how well are we administering the funding? How well are our enrolment's going? (GA02)

More specifically, the content of the reports which NGOs need to present to their contractual government agency funders depend on contractual requirements. NGOs are usually provided with a template from their contractual government agency funder to present their contractual reports.

All providers have templates they need to report to us on. (GA02)

They [the government funders] set the format for that. The reporting is on a templated spreadsheet that we are required to complete. So, we don't set the format on the reporting either. The reporting is templated. (NGO03)

The template is mainly set based on the funding rules that are stated in the contract.

The requirements around the fund come to us as funding rules. Basically, when they [the funders] have approved our funding, we get sent the letter. The document says what we must deliver, and then it gives an overview and the funding confirmation. [...] It's setting the rules around required programme eligibility, what kind of programmes are eligible to be run under this fund. (NGO03)

For example, the New Zealand Red Cross's accountability report to MBIE is based on the New Zealand Refugee Resettlement Strategy's goals. The New Zealand Red Cross has to report quarterly their results using the *Indicators of Success* guidance, which was developed by MBIE¹⁷. A manager from the New Zealand Red Cross explained:

Our accountability is based around the New Zealand Refugee Settlement Strategy, which has five components: *self-sufficiency, participation, health and wellbeing, education, and housing*. Based on these goals, we have an outcome agreement to meet the requirements with MBIE (which is the Indicators of Success). We have to show that we've achieved those markers or given the best shot for accountability to government based on those 14 indicators of success. (NGO09)

To collect information for the Indicators of Success reports, the New Zealand Red Cross needs to collect information from weekly reports of the volunteers who work directly with former refugees, their social workers, and their local settlement areas.

There's a team of, say, three volunteers. In the beginning, we'll appoint one person to do the reporting. Every Sunday they'll send a report to say, this is what we've done, this is what we need to do or haven't done, this is what we're having difficulties with. So, it's

¹⁷ See the Indicators of Success in Appendix E

just lots of checking and lots of people who are keeping an eye on them [the refugees].
(V03)

Information obviously goes in from the settlement areas. That will go to the national office. Those reports will be submitted to the National Office quarterly. (NGO02)

The template provides NGOs with a generic schema for their reports, NGOs can also add more information or sections on their reports to send to their contractual funders.

There's a template that they definitely want us to follow. We've also got a way that we want to report it as well because they only ask some questions. We think it's more important that they know more questions. So, what we do these days is we put our information into the template and we just have to make sure that we answer their questions as well. I'd like to think that they read the extra information that we give them.
(NGO12)

There's a standard report which we prepare. But it's been developed over time. (NGO13)

We produce this [annual report] just as a way of getting information out publicly about what we do each year. So, this is our own accountability document that we provide. There is no legal requirement to provide it. There's no funding requirement to provide it. It covers things like, for instance, one part of it has got information about how we fund our work. We want people to know how we're funded and what we spend the money on. This is just about some of the activities, this is about what was achieved, what outcomes were achieved as a result of the work that we did, who's accessing our services, and things like that. It's internally driven to produce this document, but we then send it out. We've sent it to our external community stakeholders. We've sent it to government departments, and we've sent it to politicians. We're interested in MBIE understanding who we are and what we do and why we do it and that kind of thing as well. (NGO03)

It is noted that some NGOs proactively prepare reports that go beyond the basic requirement of their funders. This is interesting as much prior research has focused on the burden that reporting imposes on non-government organisations (e.g., Laratta, 2011; Malloy & Agarwal, 2010). Yet here, there are, at least, two organisations that are increasing the reporting. One NGO is a small health service provider, the other is a large national English language tertiary

provider. This implies that size is not a key reason for preventing an organisation from enhancing its reporting, instead, it is more likely to be an organisational management decision.

In addition, the reports to contractual government agency funders usually focus on presenting the outputs of the services an NGO delivers to former refugees. For example, English language tertiary providers need to send the TEC reports on the number of learners and the learners' completion of English courses, health service providers need to report on the number of patients visiting the centre, as confirmed by interview participants from the TEC and a health service NGO provider.

All providers report to the TEC regularly on how many enrolments they got, who is enrolled, and whether they finish their courses. [...] Just in general, how the provider is using the funding we've given them. (GA02)

We are reporting on the number of quota refugees who come to our practice, the number of family members of the quota refugees who come to the practice. [...] We report on just basic statistics regards the number of arrivals. (NGO13)

The interview participant from the TEC further emphasised that the TEC likes to have reports from English language tertiary providers on whether they fully fill all the places in classes or not. If they do not, the TEC will consider withdrawing those funds left to sponsor other English language tertiary providers because the TEC wants as many refugees as possible receiving that benefit.

It is based on filling the places, and if the places are not being filled, we want to see who else, what other providers can fill the placements so that refugees may get some sort of, training education because we don't want to give funding to places that are not filled. We want people to benefit from the places. (GA02)

From the information above about the reports of NGOs to their contractual funders, it could be inferred that those specific reports function as reporting of outputs. This finding would be more convincing if the content of those reports was publicly available. However, these specific reports are not made public on the NGO websites. Also, all the interview participants

were reluctant to provide their reports. The researcher did ask them for a look at the reports, but the NGO participants said they are not allowed to show the report due to their privacy policy. They suggested asking the government agencies and the funders for permission to view the report. When requested to provide the report, the government agencies promised that they would send it to the researcher via email, but that did not occur although the researcher reminded them several times. Therefore, the finding that the reports are mainly numeric and focus on output figures is inferred from what the NGO participants described. Thus, from the analysis above, it is probable that the purpose of preparing these reports is for meeting the requirement of funders rather than other stakeholders or for internal management use. These findings are further examined in the following analysis of the interview data on the issues with the reporting system.

The issues with reporting systems raised by interview participants

Two main issues with the reporting systems emerged from the analysis. First, the current reporting systems focus heavily on reporting plans, activities, and services using quantitative figures rather than qualitative achievement. Second, the effectiveness of the current reporting system is suspect.

- The heavy quantitative focus on reporting plans, activities, and services

The first issue is raised by four of 11 participants from the NGO category, and also by all of the participants from the expert category. All these participants have rich experience in working or doing research in not-for-profit organisations. Here are some examples of their statements:

It seems accountability is wrapped up in “please show me enough receipts to prove that you spent the money”, “how many people attended the course?” rather than focusing on “What are the outcomes?”, “What actually been achieved?”. (NGO01)

I’m guessing that they [the government agency] are doing that in a way that is very much external. It [the report] is quite basic; it’s really just demographic reporting with a little bit of story around that. (NGO13)

It [the funding operation system] is all about a kind of a funnel of money from the government and delivery of information. It is almost like, “Oh, okay, I received training”, or “I received information”, or “I received a service, I consumed that”, and it stops there. And then the agency says, “Tick, they've received it, we tell the government”, and that's it, really. (E02)

As noted above, the New Zealand Red Cross sends MBIE a report every six months as required by the contract. They report based on the *MBIE – Red Cross Outcome Agreement*¹⁸. It can be seen from the *Indicators of Success* of this agreement, that most of these indicators are measurable outputs. A high-ranking participant in the NGO category was critical that the New Zealand Red Cross and MBIE probably measure what they can measure rather than what they need or should measure. S/He raised a further concern that the current measurement leads to a more serious issue in that we come to believe what we currently measure are the most important things; therefore, we will no longer concentrate on core values such as how those activities result in value for money and make a difference to the lives of the people who receive the services.

The nature of our system forces that to be the definition. And what you measure is what you do, and that's what we do. It's very heavily weighted to institutional connection, and no human, very little human connection. We've got this goodwill budget coming up, we're going to try and meet just some things that are perhaps less empirical, longer timeframes. So, what you end up with is while you try to measure what you can measure, what you can measure isn't necessarily the most important thing that you could be doing. But because the measurement is what is defining and justifying the expenditure, what is measured becomes important things. (NGO08)

In line with NGO08's argument, an expert in the field pointed out that the measurements of the Refugee Resettlement Strategy's goals do not distinguish between adults and young refugees who have huge differences in their characteristics and requirements. Similarly, it

¹⁸ See Appendix E

was suggested that there is no acknowledgment of differences in gender or ethnicity. As a consequence, the results do not entirely reflect the reality of the resettlement challenges.

I think the outcomes would probably be better for everybody if there was more recognition that resettlement for a newly arrived five-year-old refugee with their parents may look different to a 15-year-old who has had no education or very broken education through camps or whatever, may look very different for a 34-year-old, a single man or a 75-year-old grandmother who speaks no English and has major health problems. The indicators are very tangible in terms of material evidence outside of the person, but then not tangible at all in terms of the material embodied reality of the people or their connections to this particular land. (E02)

Taking one goal from the Strategy, *participation*, to illustrate what E02 argued above. *Participation* is a crucial goal in the Refugee Resettlement Strategy. It states “refugees actively participate in New Zealand life and have a strong sense of belonging here”¹⁹. The indicators used to measure *participation* are²⁰:

- 80% of quota refugee cases who have been in the New Zealand community for 12 months are assessed as able to live independently of the New Zealand Red Cross services. They are no longer clients of the New Zealand Red Cross refugee resettlement support services.
- 85% of quota refugee cases who have been in the New Zealand community for 12 months feel confident and have developed connections with the wider community to help them be safe and secure.
- 100% of quota refugee cases who have been in New Zealand community for 12 months know how to access relevant local services and facilities (e.g., library, school, Work and Income, Kāinga Ora) independently.

¹⁹ Refugee Resettlement Strategy’s Goals (Immigration New Zealand, 2012.)

²⁰ Extracted from the Indicators of Success, MBIE – Red Cross outcomes agreement 2017–2020 (See Appendix E)

- 100% of quota refugee adults who have been in the New Zealand community for 12 months are aware of the New Zealand laws that affect them (e.g., school attendance, road rules, driving, and tenancy).

Those measurements are mainly about the numbers, not the different categories, of former refugees who can do this thing or that thing. In addition, these measurements do not fully represent appropriate measurements for *participation*, as a high-ranking interview participant from MBIE, GA01, admitted:

Yes, this is the challenge. We have an outcome that is called *participation* and we don't have any measure. [...]. I don't have an answer for *participation*. I think it's something we have to think about. (GA01)

However, by acknowledging the importance of a feeling of belonging in the resettlement of a former refugee, MBIE has shown that they put more effort into understanding and cooperating with ethnic communities and local communities to build up ways that help former refugees resettle effectively. However, they also explained that the difficulty in measuring *participation* as the sense of belonging is totally different between different former refugees due to their distinctive cultures, backgrounds, and personalities.

We [MBIE] did one of those [the National Refugee Resettlement Forum that they run every year] on the sense of belonging one year, and we've got a panel of the refugees to talk to us about when they felt that they belonged. And every story was completely different. Therefore, there's not a pathway to feeling [they belong]. Part of the work we've done this week is how to make sure refugees themselves are connected to the communities, and the communities are connected together so that refugees feel welcome. (GA01)

The participants also gave two main reasons as to why the current reporting systems focus on measuring what they can measure rather than what they need and should measure. The first reason is that it is costly, and time-consuming to pursue and report long-term and hard-to-measure outcomes.

We're not reporting the way we should be doing it. Left to our own devices, like in local government, even though it was a good idea to do ten-year plans to do this, to do that, it makes sense to do it; most of us wouldn't do it because it's going to cost too much money. (NGO01)

They [the NGO] spend a lot of time and energy applying for funding and justifying and reporting on funding that takes away from the real work that needs to happen, which is building and maintaining the relationships and creating opportunities for people to participate more in their own resettlement. (E02)

The point raised by E02 is consistent with much of prior literature that suggests reporting imposed burdens on non-government organisations (e.g., Laratta, 2011; Malloy & Agarwal, 2010). However, as mentioned above, some NGOs are extending the range of information beyond what they are formally required to collect.

The second reason is that NGOs which have got contracts from government agencies consistently try to reach the goals required by the government agencies and are thus not likely to have motivations or ambitions to try new things or take risks or put more effort into deeply understanding the problems of the "clients" they serve. If they do not focus on short-term measurement, they are likely to have nothing "good" to report to funders. Therefore, they strive to obtain certain results by the cut-off time to ensure they have good things to report, and their funding is not reduced or cut. As a consequence, they focus on achieving outputs rather than outcomes, and on short-term rather than long-term results. This point was discussed by participants in the NGO and expert categories:

If the accountability request is very logical and we can see the value of it, we will put more time into it. If we had just [been] asked to tick a box, we'll just tick the box because we are okay, [it's] not worth the time. (NGO13)

I think there's a conflict between the kind of big picture, long-term outcomes, and the funding mechanisms which focus on outputs. (E02)

NGOs tend to focus on short-term outputs because it is easier for them to show their achievement based on outputs than on outcomes. The outcomes/results usually do not come

straight at the end of the reporting year, they are more likely to come irregularly. Therefore, with the current contractual requirement from government agencies, it is challenging for NGOs to discharge their accountability by pursuing and reporting outcomes. A participant who is a key person in MBIE admitted:

I think, well, the main challenge we kind of face is that there was quite a long lag effect between when you put an intervention in place and when you start to see the results of it. And it can take people a few years to get some good outcomes. (GA01)

Also, it can be inferred from the interview data that those NGOs that are less reliant on government funding and receive funding from donors occasionally or by having to go and ask for funding each year, are likely to be more independent in their actions than those which are bound by specific contractual funding. They have clear action plans and goals that they would like to achieve. They seek funding to help them achieve that. In addition, they appear to be more willing to take risks and try different ways to best achieve the goals they have set. When they discharge their accountability via reports, they try to tell the story and are more flexible in the ways they bring their ideas and/or results to their donors. They do not have pressure on them to create a report containing only good achievements to support ongoing funding contracts.

For example, a church NGO participant explained that they receive no contractual funding from government agencies. They receive funding from parishioner supporters or different organisations via fundraising activities by parishioners. They have clear ideas on how they are trying to help beneficiaries. Then, in the reports back to those donors, besides the financial figures, they tell “the story” to help donors gain a deeper understanding of why they need to help, what they have done, and what the results, and what the challenges are.

We receive no funding whatsoever from the government for the work that we do in the refugee sector. No, not one cent. All that money we have to find. For the salaries, we apply for trust grants. [...]. We don't rely heavily on government contract purposely because it limits you, you can only do what they let you do. We don't want that limitation. (NGO07)

The issue of not focusing on long-term measurement suggests that if government agencies admit and discuss this challenge with their contractual providers, and adjust the measurements on their contractual requirements, the pressures on achieving tangible targets in the short term will be reduced. The changes in reporting the requirements may help improve the quality of the services delivered. It not only brings an opportunity for NGOs and their staff to pursue what they are actually keen to achieve without fear of losing funding but also benefits beneficiaries because NGOs would invest more time and make an effort to listen and act in a more effective way that assists former refugees to solve their problems. A participant from the expert category discussed this suggestion:

You have funding for three years or five years, and there are a number of outcomes, I'm speaking from the perspective of a government agency or a major donor, you just report back to us on how you're developing and delivering and enabling in relation to your beneficiaries or your stakeholders. (E02)

Potentially the government could invest in some kind of long-term tracking, which would allow a different way of thinking about accountability in relation to time. (E02)

However, as mentioned in section 2.2.2, government agencies also have challenges in managing and reporting to the Government on the budget appropriated to them. Government agencies contract for services in the context of an annual budget cycle and a three-yearly election cycle. Therefore, there are macro-level factors that also shape the practices and behaviours of government agencies and NGOs.

- *The actual effectiveness of reporting system is questioned*

The second issue of the current reporting system is that its actual effectiveness is suspect. It is difficult to trace how much of the funding was directly spent for former refugees, as it is mixed with the payment for staff and other administrative costs. It is hard to evaluate whether the fund is used effectively or not. This issue is raised by an interview participant in a health service provider and a participant in an English language tertiary provider.

I think the way the practice works, it's hard to draw out the individual paths that exactly where the refugee funding is, and what it's paying for. Because it's paying in part for staff

time, it's paying for contributing towards the practices the ability to provide multi-lingual type delivery of services. It's quite general reporting. (NGO13)

They [the government agency] collected quite a lot of demographic data, but it's on a consolidated basis rather than on an individual basis. (NGO03)

Furthermore, it is doubtful whether the contractual funders are concerned about the information disclosed in the reports or whether they take time to actually read the reports. This doubt was raised by a volunteer and most of the interview participants in the NGO category.

Even if there was a substandard report, I don't think it would get to the higher people anyway. (V02)

I don't think anyone ever reads the reports. (NGO11)

I don't know whether they read [the reports], really. (NGO13)

The suspicions of participants suggest that those reports are likely to be prepared just for the purpose of fulfilling the contractual requirements, rather than reviewing and evaluating the outcomes of funded services.

Feedback from funders on the service providers report would play an important role in the motivation of the service providers in preparing those reports. If they receive the feedback, they are more likely to have the feeling that their voices are heard, and that what they report is properly considered. If they never receive any responses, they will not put much time and effort into preparing those reports. Eventually, services that could be improved, may not be because of poor communication between the funders and the service providers. This point is supported by a general practitioner in a health service provider.

The communication [the feedback of the funder on the contracted service provider's reports] is important because if you get good communication from the funder as to what they do with what we provide them, we are more likely to put more time into what we provide them. Whereas if you send reports off and you never hear anything, then you don't care about the report. (NGO13)

More significantly, one participant from the senior management of a community-led organisation claimed that their funder, the government agency, did not properly understand the actual demands of former refugees. The services they offered are not the core support needed by former refugees and, therefore, the services provided do not significantly improve former refugees' lives.

Yes, it [the criteria of the report for the contractual services between this community-led organisation and MBIE] is set by MBIE. But that's obviously problematic because they have no idea what they're doing. (NGO11)

An expert participant (E02) also argued that the current resettlement programme overlooked many important matters in their measurements and their actions.

I think there are unrealistic expectations of how resettlement happens. Understandably, we focus on the tangible material things. But we overlook the intangible; we overlook the spiritual; we overlook the emotional, the effective aspects which are really hard to account for numerically. (E02)

However, an MBIE high-ranked official argued that they are recognising the importance of long-term results and understand that resettlement cannot happen and be done within one or two years. MBIE has done an evaluation report on three-year resettlement services as a way to demonstrate that they are aware of those issues and are trying to understand and make efforts to improve resettlement services.

I think people [former refugees] felt that the support they got was good, but I think a lot of people felt frustrated there. It was taking a long time for them to learn English and [they are] frustrated about their ability to get a job. I think people thought they would get into employment earlier because employment is important for them. So, we use that three-year evaluation to get a bit more understanding about where the issues themselves might arise. (GA01)

In sum, the study finds that *reports and disclosure statements* are the main mechanisms that government agencies and NGOs used to discharge their accountability to their stakeholders. The study also finds that NGOs use the reporting mechanism primarily for fulfilling vertical

(upward) accountability to their funders, the reports usually disclose outputs rather than outcomes, and measurement is focused on the short-term rather than the long-term results. There is also doubt about the effectiveness of the reporting system. The reports usually do not distinguish between administration costs and the costs allocated for former refugees. The information disclosed in the reports may not be actually read by the contractual funders.

10.2.2. Performance evaluation

Performance evaluation is another common accountability mechanism (Ebrahim, 2003a). This section presents the findings on the use of performance evaluation by the government agencies and NGOs that are involved in the Refugee Resettlement Strategy programme in New Zealand.

The financial reports in the annual report are mostly audited by an auditing firm or legal officers from funders, but government agencies and NGOs do not generally have any targeted performance evaluation for their refugee programme only. For example, according to a participant who is a principal of a primary school, her/his school is audited every three or four years by the Ministry of Education. The education review officers will audit the whole school's employment and expenditure, including all the refugee matters.

Every three years or four years, the education review office visits, and they audit the school. The auditor asks for lots of our paperwork. They check these documents, then they ask questions about, so they'll ask me, for example, "Tell me about employing Thuy?", "Why have you got her?", "Why is she working these days?", and I can explain. There's an expectation that the money I receive for English language learners and for refugees that I will spend on those students. And that's what I do without a doubt. (GA04)

Only one government agency (MBIE) and one NGO (an English language tertiary provider) particularly mentioned the performance evaluation mechanism. The NGO is a national English language tertiary provider that uses a self-evaluation mechanism. They have a student management system to manage the progress of each student in their centre, as explained by the senior manager of the NGO:

It is quite a sophisticated student management system. We have all the data collected and reports and things, and part of that is the funding stream against each activity that a learner does. A learner might access a workplace literacy programme and they might also have a home tutor. Each of those will have their own funding stream, and we will be able to see whether the learner meets the requirements in the programme and meets the funding stream. The student management system allows us not only to do reporting, but also to do our own internal monitoring and evaluation. (NGO03)

This NGO has built a self-assessment system that assists them to identify what they are doing and how they should be doing it to achieve their outcomes and to be able to discharge their accountability externally.

We have a whole system of internal accountability around that is called an evaluative self-assessment framework. That's how we do our internal accountability basically in order to be accountable externally. Basically, we have the cycle of plan, monitor, change. We plan our activities, we monitor and evaluate them, and then we make changes based on what we learn. (NGO03)

The English language tertiary NGO has developed and applied an evaluation self-assessment framework which aligns with the external evaluation and review reports and practice in their professional area. The self-evaluation is conducted using three aspects: an *evaluation cycle* (plan activities, monitor activities, make changes based on what they learn), *evaluation questions* (they ask themselves how well they are achieving their outcomes), and *evaluation activities* (such as ongoing internal data analysis and reports, focused reviews and research). All the three aspects of self-evaluation are based on an outcomes model (as shown in Figure 10.1).

Figure 10.1

The outcomes model and three self-evaluation aspects

Note. From *Evaluative Self-Assessment Framework* [internal document] by the English language tertiary NGO. Adapted with permission.

The NGO has built up this outcomes model, although it is not required by law or any of their funders, as the top manager stated:

It's an internal document. [...] This was something that our organisation decided to do for itself so that we could consistently and clearly say what it is that we do and what difference we make. Otherwise, I'm not sure what difference we make. We're not required by anyone to do this. It's part of our moral accountability. (NGO03)

The model shows their concern for all the key aspects affecting their service recipients. The model identifies the inputs, the activities, the outputs, and the outcomes. The inputs start from the foundation of legal and ethical practice and effective governance by the board. The main outcome that they are aiming to achieve is that *former refugees and migrants feel a sense of belonging and settle effectively in New Zealand*. And the highest outcome is *New Zealand benefits from the skills, knowledge, experience, and connections that former refugees and migrants bring with them*. To achieve these high-level outcomes, they identify the related

outcomes they need to achieve. These outcomes are economic, social, cultural and environmental outcomes, which are explained in detail by the top manager:

For the economic outcomes, learners have the language and literacy skills to participate in further education; employers have skilled, safe, and productive employees; and learners can get a job or embark on a career pathway for the job. So, it's a difference between getting any job and getting the job that suits your skills, and then set up and effectively run their own businesses. (NGO03)

For the social, cultural, and environmental outcomes, for example, learners can live confident and independent lives in New Zealand; learners have the knowledge to look after our environment. Learners can participate in New Zealand society. We're interested in seeing learners being able to do things like fill in the consent form, vote in an election, join the local library. Learners meet people, make connections, and are not isolated. We know that for many newcomers they get really lonely. Part of our programmes is about connecting people together. That's about [how] learners can retain and share the uniqueness of the cultural identity. So as an organisation we think it's really important that learners don't feel they have to stop practicing their culture and enjoying their culture but are able to share it. (NGO03)

Through the way this participant explained the outcomes model, s/he demonstrated her/his understanding of the support necessary for their learners, particularly former refugees, to effectively resettle in New Zealand. S/He also showed her/his passion for what her/his organisation has been doing.

In respect of the self-assessment mechanism, the English language tertiary NGO always focuses on whether its programmes meet the outcomes identified in their outcomes model. If the programmes do not, the organisation will not run them. This NGO (NGO03) has supporting documents that help them conduct the self-assessment, such as a teaching strategy, programmes models, and a strategic plan. Also, through the self-assessment process, stakeholder dialogue and participation are used. The participant from the English language tertiary NGO further explained how this process happens in her/his organisation:

Our accountability within the organisation, to ourselves, is to say there's this programme, is it meeting these outcomes? If it's not, it is not the right programme for us. Those sorts of conversations happen in our organisation. We'll look at learner feedback and effort and employment programmes. We'll be asking ourselves are we meeting these employment outcomes. If it's not, then it probably needs to change; you know, what has to change to make it so that it meets these outcomes because this is what we're here to work for. (NGO03)

It is interesting that this NGO uses a self-assessment mechanism to link their activities, outcomes, and accountability together. By using this mechanism, they demonstrate that they use the self-evaluation mechanism for fulfilling their short-term results or meeting the requirements of funders, but they also use this mechanism for the purpose of improving their performance in both the short term and long term, to satisfy the accountability demands of different stakeholders.

In terms of the evaluation mechanism in the government agency category, an MBIE participant mentioned an evaluation of where former quota refugees are at after they have been resettled for three years. MBIE conducted this evaluation by interviewing the people involved to find out how their experience had been over three years, and what challenges they faced, or what opportunities they saw. This was explained by the MBIE participant:

We went and interviewed people. We'd have interviewed at 6 weeks and 12 months, and then we just followed that group up in three years. So, well, I think it was about 30 or 35 people. We send people around the country to actually do the interviews to find out how their experience had been over their three years, and what challenges they faced or what opportunities they saw. (GA01)

The MBIE participant refused to provide the evaluation document as it has not been released to the public. Therefore, the analysis of the use of the evaluation mechanism by MBIE is limited. Nevertheless, the evaluation of MBIE showed that they did use this mechanism to improve the Refugee Resettlement programme. Also, it can be inferred from this evaluation that they are concerned about the achievement of longer-term outcomes in the success of the resettlement of a former refugee. However, this evaluation appears to focus on

understanding former refugees' demands to improve the services rather than an evaluation on the ways they operate the Refugee Resettlement Strategy programme, as well as how effectively parties connect to each other and work together as a network. In other words, there is a lack of performance evaluation at the horizontal level among parties involved in the Refugee Resettlement Strategy programme.

Also, it is noted that there is no official annual performance evaluation among all relevant government agencies and other refugee service providers. Rather, this evaluation is dependent on the willingness of each organisation.

In sum, the study finds that a performance evaluation mechanism was not mentioned by most of the interview participants in their responses to the question "What mechanisms do your organisation use to discharge its accountability?". However, this study finds that an evaluation mechanism could be used effectively to manage the activities of an organisation and to discharge its accountability to multiple stakeholders.

10.2.3. Participation

Participation is another mechanism used by an organisation to discharge their accountability to their multiple stakeholders (Ebrahim, 2003a). Participation in this study means the engagement of stakeholders in the decisions and actions of NGOs or government agencies. This section will focus on analysing the level of the participation mechanism (Ebrahim 2003a) that government agencies and NGOs use to discharge their accountability for the delivery of services to former refugees. Firstly, it will explore how government agencies, especially the lead government agency (MBIE), let other government agencies, NGOs, and former refugees become involved in their new plans or actions. Secondly, the participation mechanism used by NGOs, especially the primary contractual service provider (the New Zealand Red Cross), will be critically analysed.

Government agencies in relation to the participation of their stakeholders

Generally, MBIE has regular working group meetings with other government agencies to discuss particular issues raised by refugee communities. In those meetings, MBIE lets other

parties contribute to their plans and actions. The following examples are what participants from MBIE and other government agencies stated regarding these meetings:

We start with that [the issues raised by refugee communities] and then we start to look at, what each of us can bring to the table in order to achieve that? And what are some of the barriers that we are facing? [...]. For example, we did some work with the TEC to develop the careers planning support for people entering to the preparation for employment. (GA01)

I've had to meet with MBIE and the other agencies to discuss the selection of the new resettlement locations, and then sort of coordinate what extra funding MSD needs to help cater for that quota increase. (GA03)

We have a big cross-government meeting [...]. Because that ministry (MBIE), they're tracking how the whole strategy is going. They have a, they call it a dashboard, a dashboard of indicators because each area of the strategy has goals and different indicators. So, we do provide data towards those indicators, and sometimes we talk about how the indicators are going at the meetings. We also talk about "are there new things the government could be doing to better achieve the strategy?". We also talk about "are there different things the government could be doing based on the feedback we're getting from refugee communities?". (GA02)

Government agencies also demonstrated a high level of participation by NGOs in their decision-making. For example, MBIE works closely with the New Zealand Red Cross in developing the indicators of success dashboard for the Refugee Resettlement Strategy. MBIE also listens to the New Zealand Red Cross's opinions in building effective ways to help former refugees get a suitable job. Here is an example stated by a high-ranking person in the MBIE Refugee Division:

If you take the employment project, for example, the first thing we did is, because Red Cross runs a Pathways to Employment programme, we sat down and worked with them about what different elements that they might need to have in the pathways to employment programme, who they might need to extend the programme to, to make

sure that people [former refugees] were getting prepared for employment. Then, we're starting to connect to employment. (GA01)

Another example is that the TEC has relationship managers to listen to and support English language tertiary providers.

As well as the data, we do have relationship managers. Relationship managers are staff that work for the TEC. Their job is to have a relationship with the provider to talk to them about what's going well for the provider, what the provider wants to do next, what the goals are, and also to ask questions like if there's something wrong, or we want the relationship manager to find out what's happening, can it be fixed? What can we do to help? (GA02)

Similarly, the relationship between the health service providers' managers with their direct funders is good. They can talk to their funders directly to discuss what they think is the best way to run the services. They felt that their voices are heard, and their opinions are considered for the actions of the government agencies. The participant, a health service provider, explained how they work with their funders:

For example, there was some talk a few years ago about the funding changing. Our concern was that instead of more money going into funding for refugees, what they would try to do was to use the one package that they had to deviate in different places. This would mean we lost heavily money to provide the service. So at that time, we were talking with Tu Ora Compass Health to build up a case study to support the funding that we needed to provide it here, and why they should not change. [...] If there were ever any questions around the refugee funding, then they would advocate on their behalf and they absolutely support it. (NGO12)

From the answers of participants, it is likely that MBIE and other relevant government agencies in the refugee resettlement project cooperate well. None of the participants from the government agencies category showed any negative feedback relating to this cooperation. Also, the NGOs which have governmental contracts were satisfied with the support from the government agencies and with their involvement in the government agencies' final decision-making.

However, not all participants from the NGO category were satisfied with their involvement in the decision-making of government agencies. Four out of 14 participants from the NGOs category agreed that MBIE listened to them to some extent; however, they suggested that MBIE appeared to already have a view of what MBIE wanted to do. A general practitioner who has attended several refugee resettlement strategy meetings held by MBIE stated:

For those meetings, I would say they are listening, but they will have a pretty good idea of what they want to do already. So, they may have a particular question in which they are seeking input on from us, but they are the ones in the driving seat. And as I said, they have the control in those settings. (NGO13)

Furthermore, the study identifies that those NGOs which work with the New Zealand Red Cross to provide household support to former refugees in the Refugee Resettlement Strategy and provide other not-governmental-funded services to former refugees, felt they are completely outside of the decision-making of the lead organisations (i.e., MBIE and the New Zealand Red Cross) in this strategy. They were not asked for feedback in respect of the services to former refugees, nor for ideas about how to best prepare for the moving and resettling of former refugees to new resettlement places. A director of one of those NGOs criticised:

Government agencies, especially MBIE, are not asking for feedback on how successful the refugee settlement is in New Zealand, not asking the NGOs and the agencies that deal with them. (NGO07)

The participant also believes that service delivery would be significantly improved if government agencies collected feedback from the NGOs which have experience in working with refugees and understand refugees' issues well.

I believe our model of the refugee settlement can be improved quite substantially if the government has the will to do it. And with the increase in the quotas coming on or before July 2019 and then 2020, it's not just a question of increasing the money, it's actually increasing the wider support and getting on the ground feedback as to what people and agencies believe will work to help these communities. (NGO07)

It can be inferred from the data analysis that MBIE is more concerned about the NGOs with which it directly works with on the refugee resettlement strategy and is not concerned about the opinions of other NGOs which are indirectly involved in the resettlement programme.

In terms of the level of participation of former refugees in the plans and actions of MBIE, the data indicates that there is a conflict between the views of government agencies and those of community-led organisations. A high-ranking person of MBIE said:

Well, usually we will come back to the feedback from the communities themselves. Every six months, we go out and talk to refugee communities. We're interested in looking at how we might do that. (GA01)

A senior advisor of the TEC also explained how the TEC reacted to feedback from refugee communities.

I think the refugee resettlement forum [the meeting with refugee communities every six months] is very useful for the government because it gives the government feedback on "are there other things we could be doing better or differently?". For example, refugee employment was a focus for that forum. The feedback has helped us try and design new things that may help refugees in the future. (GA02)

However, leaders of the ChangeMakers Resettlement Forum and two charity NGOs had a very different opinion about the way MBIE consults refugee communities. These leaders stated that MBIE completely controls and decides the theme of the regular meeting with refugee communities, without consultation beforehand. These participants criticised MBIE:

MBIE decides the theme of the forum, and there's no consultation [...] There's never any feedback, there's never any communication, there's never any accountability between Immigration New Zealand and the communities. I'm always telling them, "look, if you want to run a forum, you need to ask the communities what they want the forum to be about". (NGO11)

MBIE doesn't consult. MBIE consultation is to put some stakeholders in the room that they decided are the stakeholders, tell them what they're going to do and go. That's how

MBIE consult. If you talk to the refugee communities, that's how they feel, they're not listened to. The consultation within this area is woeful. There was no intention of changing direction or policy. It's just literally communication, not consultation. (NGO08)

It appears from the data analysis that the semi-annual meeting with refugee communities is more like a consultation, where MBIE actually updates what they are going to do. They do collect opinions from refugee communities and NGOs participating in the meetings; however, they mainly keep their original decisions, with possibly minor adjustment. They do not send their feedback to refugee communities after the meetings. In support of the argument from NGO11 and NGO08, a participant from the expert category also expressed her/his critique:

I think "participation" is a very challenging word. Some people have referred to it as an empty signifier, which basically means that it's a word that in a sense can mean whatever you wanted to mean. So, we might talk about participation, but really, we're talking about consultation where the government holds a meeting and says, "This is what we're going to do. What do you think?". And the people go, "We don't like it", "Okay, thanks for that. We're doing it anyway", or "Thanks. Okay, we'll make a slight change, but we're doing it anyway". Through to, "Okay. There's a need in your community. How can we develop something together and define the questions all the way through to the analysis and the reporting?". (E02)

The analysis above shows that there are different levels of participation by different stakeholders in the decision-making of government agencies, mostly depending on the direct or indirect service provision relationship between them under the Refugee Resettlement Strategy. This is consistent with what has been found in section 9.2 that although legitimacy is the base for politicians to identify stakeholders in the public sector, in practice, power and urgency affect politicians' decisions of to whom they pay attention.

NGOs in relation to the participation of their stakeholders

The participation mechanism used by NGOs to discharge their accountability to their stakeholders is analysed in this part. All the interview participants in the NGOs category indicated that their NGOs allow stakeholders, including beneficiaries, to participate in their projects in different ways. For example, a senior manager of a health care service provider stated that if they need feedback for their specific project, they will set up a forum for discussion with relevant stakeholders.

If there's something specific that we need to get feedback from, we would set up a forum for that. But we don't have meetings on a regular basis. (NGO12)

Another example of the participation of beneficiaries in the activities of an NGO is the participation of learners in the programme policy of an English language service provider.

We collect feedback from our learners at the end of each programme. Then we analyse that to go looking for what can we improve as a result of our feedback. So that shapes the programmes in the future. (NGO03)

Another NGO, a community-based refugee group, also showed their concern with the participation of former refugees in their project. They would like to ensure that they understand former refugees' issues and design projects that best meet the desire of refugee communities.

We have a leader's council. We gathered together all of the community leaders once or twice a month. Then they talk about the issues that are in their communities and we use that to devise our advocacy or campaigning or programmes. [...]. I'm just going and talking to them and asking them what their issues are, and asking them what they need, and how we should design our services, and how other organisations should design their services. [...]. We listen to the community's priorities. After all of the data is analysed, we pick out the key themes and say maybe the top three key themes. We use those issues to design our programmes. Everything comes from the communities and then we do something about it. (NGO11)

The analysis of participation levels (Ebrahim, 2003a) and the “collaborative turn” (O’Flynn, 2008) that links to the participation mechanism used by government agencies and NGOs will be further discussed in section 10.3.

10.2.4. Self-regulation

Self-regulation refers to the efforts of NGO networks to develop standards or codes of performance and behaviour, and is voluntary in nature (Ebrahim, 2003a). Self-regulation described by Ebrahim (2003a) involves formal rather than informal standards or codes of conduct developed by NGO networks for an entire sector. It provides a set of regulations for the whole group or particular groups of NGOs. It does not specifically encompass the refugee resettlement sector. Self-regulation was not mentioned by any of the interview participants. The Refugee Resettlement Strategy involves a diversity of parties including different government agencies and different types of NGOs; therefore, self-regulation is likely not to be relevant in this study in which there is no self-regulation between or among different organisations in the same area. For example, there are no particular rules for church NGOs to follow for working together in the social service delivery; instead, they follow their religious rules. English language tertiary providers also do not have rules built by themselves; they follow the requirements of their professional association to get certification for their service quality.

10.2.5. Social auditing

Social auditing can be seen as the most complex mechanism of NGO accountability. Social auditing refers “to a process through which an organisation assesses, reports, and improves upon its social performance and ethical behaviour, in particular through stakeholder dialogue” (Ebrahim, 2003a, p. 822). According to Ebrahim, social auditing is not simply a kind of evaluation which focuses on verifying and analysing the financial information provided by NGOs; it is a more complex mechanism that combines factors of a wide range of accountability mechanisms, including disclosure statements and reports, performance assessment and evaluation, participation, and standards of behaviour. As it integrates both accountability tools and processes, it is considered a distinct accountability mechanism.

Applying social auditing mechanisms, NGOs can discharge their accountability by providing a broader view on their operations as a whole, rather than via separate projects (Raynard, 1998).

From the data analysis, it is apparent that NGOs and government agencies did not engage in social auditing. This is also consistent with Chen's (2014) study. In her thesis, she examined only four elements of Ebrahim's (2003a) NGO framework but reported that interview participants thought social auditing to be complicated and admitted that they were confused and had no idea how to do it.

10.2.6. Summary of the findings on the use of accountability mechanism by government agencies and non-government organisations

Using Ebrahim (2003) as a theoretical framework to analyse the accountability mechanisms used by NGOs and government agencies to discharge their accountability to their multiple stakeholders, the data analysis suggests that:

- Reports and disclosure statements are the most common accountability mechanism used by both government agencies and NGOs.
- The purpose of using reports and disclosure statements is primarily for discharging upward accountability to funders and donors.
- The reports usually disclose outputs rather than outcomes and measurements are focused on the short-term rather than the long-term results.
- Performance evaluation was not widely mentioned by the government agencies and NGOs, but evidence was found of its use in two organisations (an English language tertiary NGO and MBIE).
- Internal performance evaluation can be used as a tool to guide an organisation's activities to their mission's direction and assist the organisation to discharge its internal and external accountability.
- Participation mechanisms used by government agencies or NGOs to discharge their accountability are complex. The participation of different stakeholder categories in

decision-making of a government agency/NGO is at different levels. Moreover, not all stakeholders in the same category are treated equally in terms of participation.

- Reports and disclosure statements, performance evaluation, and participation are the three main accountability mechanisms used by government agencies and NGOs. No other accountability mechanisms emerged from the data analysis.
- Upward and downward accountability mechanisms are used, but horizontal accountability mechanisms have not been adequately considered by both government agencies and NGOs.

10.3. Discussion

The findings emerged from the empirical analysis are discussed in this section.

10.3.1. The use of reports and disclosure statements, performance, and participation mechanisms by government agencies and non-government organisations

a. Reports and disclosure statements

It is apparent from the data analysis that *reports and disclosure statements* are the most common mechanism NGOs and government agencies use to discharge their accountability to their stakeholders. Most of the reports are prepared for the purpose of meeting the demands of their funders/donors. This is consistent with the findings of Chen (2014), Ebrahim (2003a), and Gurd and Palmer (2010). It also supports the claim that the reports and disclosure statements mechanism is primarily used to discharge upward accountability (Chen, 2014; Ebrahim, 2003a). This upward accountability is to their funders—the most salient stakeholders who possess *power* and *legitimacy* attributes as described by Mitchell et al. (1997). This finding also supports the findings of Cordery and Baskerville (2011) that “the most salient stakeholders will be enabled to demand accountability from the organisation” (p. 103). Among NGOs’ funders, government funders are usually given highest priority in the discharge of their upward accountability.

The finding that the reports and disclosure statements emphasise short-term rather than long-term achievement, and employ quantitative rather than qualitative data, is in line with

the study results of Ebrahim (2003a) and Cordery and Baskerville (2011). They argue that NGOs failing to satisfy government accountability requirements will face severe reprisals, while such sanctions are less likely to occur when NGOs fall short of the accountability requirements from other funding agents. Therefore, government requirements are a driving force of NGO accountability (Baulderstone, 2007). This once again confirms the discussion in the literature review about the shortcomings of contracting-out in that it limits the motivation of agents (Ebrahim, 2003b; Sanderson et al., 2017). NGOs which have a funding contract with government agencies are more likely to stick with what they are required to perform according to the contract. Whereas those NGOs which receive no funding from the government appear to be more passionate in providing services as they are free to do what they think is the best for beneficiaries. They, of course, have to provide evidence to their private funders about how they spend the money they receive, but they feel they have more freedom and are proud of what they do and how they do it.

As discussed in section 3.7.1, overemphasis on short-term and quantitative measurement issues is a concern. The New Zealand Accounting Standards Board of the External Reporting Board has issued a new Service Performance Reporting Standard (PBE FRS 48) to guide the preparation of service performance reporting. However, this standard is not yet mandatory (it will be effective from 1 January 2022²¹). The actions of New Zealand regulators requiring the presentation of long-term, more qualitative information are clear; however, the actual effects of these types of service performance reports still need to be demonstrated by empirical research.

Moreover, while reports and disclosure statements for upward accountability are clearly prioritised, reports and disclosure statements for joint accountability among involved parties are not highlighted. The reports and disclosure statements mechanism examined in the study predominantly focuses on vertical accountability to fulfil the requirements of funders. There is a lack of reports showing how all the networked service organisations work together that

²¹ The effective day was originally 1 Jan 2021, but due to the Covid-19, it was deferred until 1 Jan 2022.

provides a big picture of what is working well and what is not working so well. This finding supports the claim of Klijn and Koppenjan (2014) that horizontal accountability has not been significantly considered.

If the government changes the ways they evaluate the effectiveness of the service delivery to focus more on learning and evaluation, the contracted organisations will have more freedom and motivation to achieve the outcomes and will be more innovative. Also, if the government focuses on the outcomes of the services as a whole, this will encourage government-funded organisations or non-government-funded organisations to collaborate to work together to achieve those outcomes. As discussed above, there is a lack of horizontal reporting mechanisms to discharge horizontal accountability. The results/outcomes of social services delivered will be seldom achieved by the activities of a single agency (Dormer & Ward, 2018); instead, a network of organisations and strong networked organisational accountability is required. Therefore, serious consideration of the use of horizontal accountability mechanisms should be taken to improve accountability.

In New Zealand, although the government is moving towards the adoption of NPG reforms for its public governance and has taken actions to improve their social service measurement and reporting (such as allowing more flexibility around appropriations in the 2013 amendment to the Public Finance Act 1989, issuing PBE FRS 48 requiring Tiers 1 and 2 public benefit entities to present service performance information, and focusing on the measurement of long-term outcomes and social wellbeing), the achievement of greater accountability is still challenging. As mentioned in section 2.2, the Public Finance Act 1989 is an important institutional factor mitigating against collaboration between government agencies (and possibly others). Despite the flexibility around appropriations made in the amendment to the Act, the basic siloed accountability structure created by Part 1 of the Act remains unchanged. Each minister is responsible for their own appropriations, and that responsibility is delegated to their chief executives, in a vertical system of silos of upward accountability.

b. Performance evaluation

From the analysis in section 10.2.2, it seems that *performance evaluation* was not commonly applied among NGOs because only one out of 13 NGO interview participants mentioned the evaluation mechanism in their responses. This is not in line with Ebrahim's (2003a) findings that performance evaluation is widely used by NGOs to discharge their accountability. The lack of using the evaluation mechanism could be because doing evaluation takes time and resources and therefore NGOs struggle to use it, especially in small NGOs which do not have many staff. Another reason for evaluation not being widely used is possibly that this mechanism is not a legal requirement. Additionally, funders usually expect reports on what the money is used for, rather than require the NGO to evaluate their project or programme.

From the data, it could be stated that the leading government agency, MBIE, did use the evaluation mechanism. However, this evaluation is limited to findings of what are the problems with former refugees in their resettlement. There is a lack of performance evaluation at the horizontal level of relevant organisations to evaluate the performance of the whole of the Refugee Resettlement Strategy programme.

The analysis of the one NGO which uses a self-assessment mechanism suggests that internal evaluation does assist an NGO to focus on its core values as well as guide the NGO to discharge their internal and external accountability. This example does not support the claim of Ebrahim (2003a) who stated that internal evaluation does not primarily focus on short-term results to satisfy the donors' requests that are mostly irrelevant to internal NGO decision-making (Ebrahim, 2003a). This NGO behaviour also implies that if an organisation invests time and effort to build a self-assessment framework that can guide their actions, they can be more confident and concentrate on their core value and missions. This provider has built its self-assessment not only to meet the demands of the public, but also because of the internal motivation of the managers and their staff. They wanted to work out how their work can best contribute to learners' learning and the wellbeing of the whole country. This supports the findings of Christensen and Ebrahim (2006) that a sense of responsibility will push staff to go beyond the minimum services required by the rules.

Furthermore, the analysis of the one NGO which uses a self-assessment mechanism suggests that intrinsic motivation, an internal responsibility rather than being *held externally accountable*, plays an important role in making an organisation discharge its accountability more effectively. The behaviour of this NGO is also congruent with the findings of Christensen and Ebrahim (2006) that upward accountability is driven by being *held accountable*, while downward and lateral accountability depends more on *felt responsibility*, by which “individual and organisational members of a partnership should [also] be accountable to one another and to the partnership as a whole” (Acar et al., 2012, p. 159).

c. Participation

With the findings that emerged from the data analysis, it is observed that the *participation* mechanisms used by government agencies or NGOs to discharge their accountability are complex. Not all stakeholders in the same category are treated equally in terms of participation.

As mentioned in section 3.7, *participation* can be divided into four levels, according to Ebrahim (2003a). In the first level, stakeholders are informed about the plan, but the decision-making remains with the planner. In the second level, stakeholders are more involved in actual projects via funding or directly working on the project. At the third level, the stakeholders are able to negotiate the decision-making. They can have greater control of local resources and develop activities for the project. At the highest level, level four, stakeholders create social movements which can influence the entity to change toward more effective results.

These four levels of participation were also reflected in the “collaborative turn” developed by O’Flynn (2008). According to O’Flynn, the relationship between/among two or more organisations falls into six categories: *coercion*, *consultation*, *cooperation*, *coordination*, *collaboration*, and *coproduction* (the “collaborative turn” was also mentioned in section 3.7.3). Compared to Ebrahim’s (2003a) four levels of participation, the first three categories in the collaborative turn, in which powerful parties decide all the matters in the plan/contract (*coercion*), or they can seek feedback from other parties for their plan, but they are prominent in decision-making (*consultation*), or they can share information with other parties but still

retain decision-making power (*cooperation*), are equivalent to the first two levels of Ebrahim's (2003a) model. The last three categories in the collaborative turn, which focus more on communication (coordination), joint acquisition and sharing rewards (collaboration), and co-working to create value (coproduction), are equivalent to the last two levels of participation.

By linking the participation levels of Ebrahim (2003a) to the collaborative turn of O'Flynn (2008) and the analysis in this study, the participation mechanism used by government agencies and NGOs is further explored. The participation levels and the collaborative turn phases of the main groups of stakeholders in the decision-making of MBIE as the lead government agency, and the New Zealand Red Cross as a primary NGO in the Refugee Resettlement Strategy, are discussed next.

The level of participation of main groups of stakeholders in the decision-making of MBIE

Among stakeholder groups of MBIE, other government agencies involved in the Strategy, contractual NGOs, other not contractual NGOs, and former refugees, are most relevant to a discussion of the use of participation mechanisms by MBIE, as per the analysis above in section 10.2.3. Therefore, the level of participation of these four groups is further discussed.

It can be seen from the data analysis, the level of participation of other government agencies such as the TEC and MSD in MBIE's decision-making is around level three of Ebrahim's participation level classification and more like *collaboration* in the collaborative turn of O'Flynn (2008). Relevant government agencies play important roles in the achievement of the refugee resettlement strategy's goals. They are in charge of key social services. Thus, MBIE needs to discuss with these agencies and negotiate with them to achieve cooperation in solving the problems relating to refugee strategy.

MBIE apparently treats most NGOs (except for the New Zealand Red Cross) at level one and sits on the left-hand-side (*coercion*) of the collaborative turn in terms of participation. MBIE allows the New Zealand Red Cross be significantly involved in their development of the indicators of success, which are used to measure the outputs and outcomes of the Refugee Resettlement Strategy. MBIE works collaboratively with the New Zealand Red Cross.

Therefore, the level of participation of the New Zealand Red Cross in the decision-making of MBIE is more likely to occur at level three, and on the right-hand side (*collaboration*) of the collaborative turn. However, for the other NGOs involved in refugee services, which do not have contracts with MBIE, their participation in MBIE's decision-making usually is low. As per these NGO participants' comments, they did not receive any surveys or consultation for the improvement of the refugee services. Therefore, their participation in the decision-making of MBIE remains at level one (being informed about the plan but having almost no influence on that plan).

The discussion of participation by former refugees in the decision-making of government agencies (and also NGOs) is tightly linked to the findings and discussion about how less powerful stakeholders are given voices. Linking to the findings in section 9.3.1, former refugees have chances to talk to MBIE and relevant government agencies about their issues and suggestions in the regular community meetings which are held by MBIE. MBIE does listen to former refugees' problems and takes actions to solve or improve these issues. However, as mentioned in section 10.2.3, MBIE completely controls and decides the theme of the regular meeting with refugee communities, without consultation beforehand. Therefore, former refugees' level of participation in the decision-making of government agencies is likely to be limited to level two and locates on the left-hand side (*consultation*) of the collaborative turn. The summary of these analyses can be found in Table 10.1 below.

Table 10.1

The level of participation mechanisms used by MBIE in relation to their main stakeholders

The participation mechanism used by MBIE to:	Level of participation				Collaborative Turn					
	1	2	3	4	<i>Coercion</i>	<i>Consultation</i>	<i>Cooperation</i>	<i>Coordination</i>	<i>Collaboration</i>	<i>Coproduction</i>
Other relevant government agencies			X					X		
New Zealand Red Cross			X						X	
Other not contractual NGOs	X				X					
Former refugees		X				X				

To link the participation of these main stakeholders in the decision-making of MBIE mentioned with the collaborative turn by O'Flynn (2008) and the participation levels by Ebrahim (2003a), Figure 3.3 is combined with Table 10.1 (above) and presented as Figure 10.2.

Figure 10.2

Collaborative turn vs. participation levels with the use of participation mechanism of MBIE

The level of participation of particular groups of stakeholders in the decision-making of the New Zealand Red Cross.

From the empirical analysis, the main stakeholder groups that are involved in the participation mechanism of the New Zealand Red Cross are government agencies, other NGOs, former refugees, and volunteers. The participation level of stakeholders in the New Zealand Red Cross's decision-making falls in a slightly different way to MBIE. In particular, MBIE plays a significant role in the decision-making of the New Zealand Red Cross in terms of the social service delivery to former refugees as MBIE is their key funder. Therefore, the level of participation of MBIE in the decision-making of the New Zealand Red Cross is more likely to occur at level 3, and on the right-hand side (*collaboration*) of the collaborative turn.

Other government agencies also affect the decision-making of the New Zealand Red Cross but at a lower level compared to MBIE. The New Zealand Red Cross needs to consult these government agencies in order to provide the services to former refugees. For example, the New Zealand Red Cross needs to contact Kāinga Ora to organise social houses for former refugees, and MSD for financial support services to former refugees. Therefore, the participation of these government agencies is likely limited to level 2 and on the left-hand side (*consultation*) of the collaborative turn.

It is noted that the participation level of other government agencies in the decision-making of MBIE is higher than that of the New Zealand Red Cross. This difference is reasonable as the other government agencies participate as cross-governmental working group members in the Refugee Resettlement Strategy led by MBIE, whereas they are only supporting parties in the refugee service provision of the New Zealand Red Cross.

As examined in the analysis, other NGOs strongly suggested that their participation in the decision-making of the New Zealand Red Cross and MBIE is low. The only way they contribute to the strategy process is to help with the provision of household equipment and setting up the house. They are not allowed to directly communicate with former refugees and are not provided with any other information about the plan or the decision-making of the New Zealand Red Cross regarding the relevant refugee services. Therefore, their participation in the New Zealand Red Cross's decision-making is at level 1 and on the left-hand side (*coercion*) of the collaborative turn. It can be seen that the participation of other NGOs in the decision-making of the New Zealand Red Cross is similar to the participation of them in MBIE's decision-making.

Although former refugees are seen to be the central beneficiaries of the service provision, their involvement in the decision-making of the New Zealand Red Cross is at around level 2, and in the *consultation* phase of the collaborative turn, which is similar in MBIE. As suggested in the discussion in section 9.2.2, except for the refugee community-led organisation, none of the NGO participants put refugees at the centre of their description of to whom they are accountable. They are concerned with former refugees' needs in their activities, but they retain the power to decide which activities they choose to conduct.

Also, volunteers invaluablely contribute to the service programmes of the New Zealand Red Cross in particular, and NGOs in general; however, their voice in these programmes is almost muted. They are the people who directly work with former refugees and their attitudes and understanding, plays a crucial role in the success of the resettlement. However, the level of volunteer participation in decision-making of the New Zealand Red Cross is at level 1 and in the *coercion* phase of the collaborative.

The summary of the above analyses can be found in Table 10.2 below.

Table 10.2

The level of participation mechanisms used by the New Zealand Red Cross to their main stakeholders

The participation mechanism used by the New Zealand Red Cross to	Level of participation				Collaborative Turn					
	1	2	3	4	<i>Coercion</i>	<i>Consultation</i>	<i>Cooperation</i>	<i>Coordination</i>	<i>Collaboration</i>	<i>Coproducton</i>
MBIE			X						X	
Other government agencies		X					X			
Other NGOs	X				X					
Former refugees		X				X				
Volunteers	X				X					

Similar to Figure 10.2, Figure 10.3 is produced by combining Figure 3.3 and Table 10.2.

Figure 10.3

Collaborative turn vs. participation levels with the use of participation mechanisms of the New Zealand Red Cross

As can be seen in the two tables (Tables 10.1 and 10.2) and the two figures (Figures 10.2 and 10.3), the participation of former refugees, who are considered central to the service provision, and volunteers, who make a valuable contribution to the delivery of refugee services, in the decision-making of NGOs and government agencies is low (level 1 of Ebrahim's (2003a) participation levels and *consultation* or *coercion* phase of O'Flynn's (2008) collaborative turn).

Possible reasons for the low level of participation of beneficiaries and volunteers

Two reasons potentially explain the low level of participation of beneficiaries and volunteers in the decision-making of the refugee-service-related organisations. The *first* reason could be that a participatory approach to downward accountability is largely not compulsory; it is up to NGOs' willingness to do so. Unlike the consumers of for-profit entities, beneficiaries of NGOs are generally not able to punish NGOs for their lack of accountability. Downward accountability becomes discretionary and "little more than 'grace or favour'" (Mulgan, 2003, p. 137), since "there is no clearly defined path by which they can be held to account by that constituency" (Kilby, 2006, p. 952). This is because beneficiaries usually lack the legal (*coercive*) or economic (*utilitarian*) power to hold NGOs accountable, unlike funders. The *second* reason for not fully discharging accountability downward to beneficiaries is that funders impose various reporting requirements on NGOs demanding them to account for how the money is spent, taking away the resources needed for the discharge of downward accountability (Baur & Schmitz, 2012; Edwards, 2010; Gurd & Palmer, 2010).

As a community-led organisation, the ChangeMaker Resettlement Forum has an impressive slogan that raises their voices and provides awareness of their roles in service delivery programmes which is "nothing about us without us". Beneficiary participation has the potential to improve NGO services, help achieve organisational goals, and also enhance NGOs' legitimacy (Wellens & Jegers, 2011). Therefore, in her research about the use of accountability mechanisms in large-scale NGOs, Chen (2014) suggests that what is needed for NGOs is to hold themselves more accountable to beneficiaries by using participation mechanisms. The finding in this study supports her suggestion that there is a need for more focus on downward participation mechanisms to beneficiaries.

Overall, the variations in the use of participation mechanisms show that there is a positive relationship between the level of participation and the stakeholders' power. The current system just focuses on the participation of stakeholders who have the power or a direct contractual relationship. There is a lack of participation by other important groups such as former refugees, volunteers, and non-contracted NGOs. This finding supports the argument

of Ebrahim (2003a) that the participation mechanism will not function if the imbalance of power between the funders, providers, and receivers is unsolved.

10.3.2. Horizontal accountability mechanisms

The data analysis suggests that there is a lack of effective horizontal partnership governance. It is apparent that this programme is managed under the lead organisation governance model according to Provan and Kenis's (2008) three models of partnership governance (which have been mentioned in sections 2.6, 3.5, 7.3, and 7.4). The lead organisation tends to be larger in size, and, hence, is able to provide resources and support to partner organisations; it plays a crucial role in decision-making, partnership activity coordination, and maintenance of both internal and external relationships (Provan & Kenis, 2008). Effective partnership governance requires using a participatory approach to involve all parties in their decision-making.

It can be seen that the two lead organisations in the Refugee Resettlement Strategy programme are MBIE and the New Zealand Red Cross; however, their leading roles in the partnership are not strong. MBIE does have meetings and consultations with relevant government agencies and service providers. However, their activities are likely to focus more on achieving predetermined targets and less on enhancing partnership relationships. Provan et al. (2007) articulate the importance of examining the governance of goal-directed partnerships, arguing that “unlike dyadic relationships, which are managed by the organisations themselves, and unlike serendipitous networks, which have no formal governance structures at all, the activities of whole, goal-directed networks must generally be managed and governed if they are to be effective” (p. 507).

It is argued that Ebrahim's (2003a) accountability mechanisms concentrates on the discharge of upward, inward, and downward accountability, and is not concerned with horizontal accountability. As stated in section 3.5.4, there is almost no accountability mechanisms or accountability standards that instruct how to discharge horizontal accountability. Research in this area is also new. Although they do not suggest any specific horizontal accountability mechanisms, Klijn and Koppenjan (2014) do provide principles and rules on designing accountability mechanisms to better discharge horizontal/network accountability. Therefore,

as stated in section 5.3, this study uses Klijn and Koppenjan's (2014) principles and rules as a supplement to Ebrahim's (2003) five accountability mechanisms to analyse horizontal accountability in the Refugee Resettlement Strategy.

Klijn and Koppenjan (2014) argue that in practice, accountability relationships between parties in networks are mostly implicit, governed by unshared expectations and informal rules. This implicitly makes the identification of who is accountable for what and to whom in these accountability relationships blurred and confused. What has been found in this study as articulated through Chapters 7, 8, 9, and up to this point of this chapter, supports Klijn and Koppenjan's (2014) argument. As discussed in sections 7.3 and 8.2, under the Refugee Resettlement Strategy programme, key government agencies and NGOs connect and form different networks to achieve the five Strategy goals; however, neither government agencies nor NGOs mentioned accountability to their partners in their networks. The important role of networked organisational accountability was not highlighted, despite the fact that they all need to work in network partnerships. How they are accountable to one another and to the whole process was also not mentioned.

How each party is accountable to one another for their service delivery is thus unclear, consequently, they have not developed any formal accountability mechanism to discharge their horizontal accountability. The rules, expectations, and the accountability relationship between the parties are mostly implicit and informal. The example mentioned in section 8.2.2, illustrates this argument. In this example as described by a senior government official, MSD, Kāinga Ora, the New Zealand Red Cross, and the Salvation Army work as a network to support housing services to former refugees (as shown in Figure 7.2). Accordingly, to support former refugees with housing, MSD prepares the list of former refugees who need to be provided with houses and sends it to Kāinga Ora. This list is ordered according to the criticality of the situations of the former refugees. Then based on this list, Kāinga Ora provides social houses for former refugees. Many questions can be raised regarding this network's operation, such as how do MSD and Kāinga Ora account to each other for housing provision, in terms of the provision of the list, the house allocation, and the house quality; and how do MSD and

Kāinga Ora account to other relevant government agencies and NGOs for problems with housing?

Therefore, to overcome these problems and enhance the accountability of networks, the complexities, interdependencies, and dynamics that characterise the network governance processes should be acknowledged and taken seriously (Klijn & Koppenjan, 2014). When government agencies and NGOs participate in a network, all the rules and processes for group working need to be consciously designed and made explicit. Horizontal accountability can then be enhanced and discharged using accountability mechanisms such as benchmarking, certification, societal reports, self-evaluations, peer group assessments, and assessments by users and stakeholders (Klijn & Koppenjan, 2014). These proposed accountability mechanisms are similar to those mentioned by Ebrahim (2003a) (see section 3.7). Therefore, it can be said that these accountability mechanisms suggested by Ebrahim (2003a) can also be used to discharge horizontal accountability. To make horizontal accountability effective, all required rules, standards, and performance expectations for parties involved in the network need to be explicit at the beginning of the project/programme.

This study suggests that the current accountability mechanisms used by government agencies and NGOs do not reflect the broader conception of multiple and interrelated accountability relationships as identified in the NPG literature (e.g., Denhardt & Denhardt, 2015). For accountability under the NPG approach, public management is expected to produce more types of reports that come from multiple vertical, horizontal, and diagonal networks of relevant organisations to show how they are collaboratively working to achieve effective refugee resettlement outcomes.

10.4. Summary

This chapter has presented the findings and discussion for the fourth research question, “How are those service providers accountable?”. Using Ebrahim (2003a) and Klijn and Koppenjan (2014) as the theoretical lens to investigate accountability mechanisms, this study examines the accountability mechanisms used by government agencies and NGOs to discharge their accountability to their multiple stakeholders. *Reports and disclosure statements* are the most

commonly used mechanism by both groups; *participation* is also broadly applied although at different levels to different stakeholder groups. These findings are consistent with most of the findings in the accountability literature. Unexpectedly, *performance evaluation* is not widely used by both government agencies and NGOs. However, the study found one NGO where internal performance evaluation was used effectively in guiding that NGO's actions and assisting them in discharging their internal and external accountability to multiple stakeholders. *Self-regulation* and *social auditing* are not applied in the service providers that participated in this study. The study also finds that while upward accountability to funders and donors and downward accountability to beneficiaries are consistently adopted by all the parties involved in the Refugee Resettlement Strategy, horizontal accountability between parties in the lateral relationship does not appear to have been adequately considered.

Chapters 7, 8, 9, and 10 have presented the findings and discussion for the four research questions. The next chapter will present the overall findings and conclusions of the study.

CHAPTER 11: CONCLUSION

11.1. Introduction

A robust accountability system is central to managing public governance. However, accountability is complicated, and its definition is regularly debated. Accountability is more complicated in network relationships. To contribute to the understanding of the problems of accountability in public governance, the study explored the nature and practice of accountability for the provision of public services, using the case study of the resettlement of refugees in New Zealand. This study's overall research question was, therefore: *What is the nature of the accountability relationships between different parties involved in, or affected by, the provision of social services to former refugees in New Zealand?* This was further broken down into four research questions:

1. Who provides services to former refugees?
2. To whom are those service providers accountable?
3. How are less powerful stakeholders given voices?
4. How are those service providers accountable?

Chapters 7 to 10 of the thesis have presented the analysis of the findings and discussions related to the research questions. Chapter 7 identified who provides services to former refugees (research question 1). Chapter 8 analysed the perspectives of participants regarding the concept of accountability (research questions 2, 3, and 4). Chapter 9 identified to whom the service providers are accountable and how the less powerful stakeholders are given voices (research questions 2 and 3). Chapter 10 examined the accountability mechanisms used by government agencies and NGOs to discharge their accountability to their multiple stakeholders (research question 4). The findings identified in each of these four chapters were followed by a discussion to reflect on how the findings inform accountability knowledge and the implications for the practice of accountability in public governance.

This final chapter concludes the thesis by firstly synthesising and discussing the main findings identified in Chapters 7, 8, 9, and 10. Then, the contributions of these results to academic knowledge and recommendations for practice are presented. Next, limitations of this study

and avenues for future research are identified. Lastly, the concluding remarks for this study are provided.

11.2. Key findings: overall evaluation

The study provides valuable insights and richness to the understanding of accountability relationships between parties involved in, or affected by, the refugee service delivery in New Zealand. The findings and discussion on each research question have been presented through chapters 7, 8, 9, and 10. The credibility of the study's results was enhanced by an ongoing process of reflection and the theoretical, methodological, and data triangulation (as presented in sections 6.5 and 6.6).

In this section, the seven main findings from those four chapters are highlighted, and the answer for the overall research question, *what is the nature of the accountability relationships between different parties involved in, or affected by, the provision of social services to former refugees in New Zealand?* is provided.

Finding 1: Social services to former refugees are provided by complex networks of service providers, including government agencies, NGOs, and volunteers. The accountability relationships between these service providers in this complex mesh are not clear regarding who is responsible for what and how, in the provision of services to former refugees. (Research question 1 – Chapter 7)

The accountability relationships among various government agencies, NGOs, and volunteers in the provision of social services to former refugees are complex. These government agencies and NGOs connect and form different networks, including networks among particular government agencies or NGOs themselves, or with each other, or networks between each of these government agencies with their NGO service providers, in order to achieve the five goals of the Refugee Resettlement Strategy.

MBIE and the other involved government agencies provide some of the services to former refugees by themselves. Where it is possible and it is thought more efficient, government agencies contract NGOs for the provision of particular services to former refugees. When

using contracting-out, government agencies tend to pass responsibility onto their contracted service providers. This may lead to a lack of motivation in government agencies and NGOs to improve services. NGOs may just want to do what government agencies require them to do according to the contract. Government agencies and NGOs focus on fulfilling their short-term allocated jobs. Although the government agencies retain ultimate responsibility for service failures, it is not clear in practice how these government agencies and their contracted service providers are responsible for the provision of services to former refugees as their work is interrelated and the measurement of quality outcomes is not easy.

Refugee service providers are not only involved with each other via contracting-out, they can also be related to each other via voluntary partnerships. The two most significant networks involved in the provision of services to former refugees in the Refugee Resettlement Strategy are first the network among MBIE and other relevant government agencies, and second the network among the New Zealand Red Cross and other NGOs. The disagreement between network members in the second network regarding the restriction in approaching former refugees and the quality service measurements conducted by the New Zealand Red Cross indicates the existence of multiple, but potentially synergistic, goals in a network. Organisations in a network may not share a single, common goal; instead, they coalesce around goals that are mutually supportive rather than identical.

The complex mesh of networks and differing goals of various parties involved in the Refugee Resettlement Strategy makes the achievement of greater accountability that is sought by NPG reforms more challenging.

Finding 2: Government agencies apply a narrower accountability concept which focuses on external scrutiny in a vertical/hierarchical relationship to achieve the requirements defined by higher levels. On the other hand, NGOs are likely to adopt broader accountability which includes the concept of responsibility and effectiveness of the services delivered. However, horizontal accountability has not been taken seriously by the government agency and NGO groups. (Research questions 2, 3, and 4 – Chapter 8)

There were different perspectives on accountability among the different interview participants resulting in differences in the ways in which they discharge their accountability to their various stakeholders. In this study, it appears that government agencies take a perspective drawn from NPM which focuses on principal-agent relationships and seeks to monitor and call to account their agents for the contracted requirements/tasks. The accountability arrangements in this perspective are designed to minimise management and political risks. The government agencies' perspective on accountability is thus focused on *being held accountable for the things they have committed to do* and is more likely to emphasise external accountability mechanisms. Here, accountability is about the requirement for an explanation of actions conducted; it has not been extended beyond its core relationship with external scrutiny. The NGOs' perspectives on accountability were more diverse and tended to take a broader perspective in which accountability is a tool to enhance the effectiveness of social service delivery. They viewed accountability as not just being *held accountable* but also about *taking responsibility* for what they do. These viewpoints emphasise the requirement of self-responsibility in the discharge of accountability. The difference in accountability perspectives of government and NGOs adds to the challenges in managing complex networked public services.

However, both groups' viewpoints lack a focus on the diversity of accountability relationships, especially the horizontal accountability between organisations in their network. How they are accountable to one another and the whole process was not mentioned in their expression of accountability. This suggests more work needs to be done to improve the accountability perceptions of government agencies and NGOs.

Finding 3: Upward accountability to funders (seen as the most salient stakeholders) is the principal focus for both government agencies and NGOs. Diagonal accountability is properly considered but downward accountability to former refugees is not taken seriously. Inward accountability to those identified in the mission is highly emphasised, and horizontal accountability to organisations in cross working networks has not been widely acknowledged.

(Research question 2 – Chapter 9)

An upward accountability relationship that focuses on achieving the requirements defined by a higher level is predominant. Downward accountability to beneficiaries and volunteers is not significantly mentioned and horizontal accountability between network organisations is not highlighted by either the government agencies or the NGOs. How service providers are accountable to one another in their working group and to the whole Refugee Resettlement Strategy is not clear. The way in which NGOs and government agencies prioritise their stakeholders are similar. They may desire to prioritise the claims of all morally legitimate stakeholders; however, stakeholders with *power* and *urgency* are the most prioritised. The powerful upward stakeholders' interests take precedence over those of morally legitimate downward stakeholders.

Furthermore, the level of participation by stakeholders in the decision-making of government agencies and NGOs is positively related to the stakeholders' power. Current accountability primarily focuses on the participation of stakeholders who have the power to direct contractual relationships with the service providers. There is a lack of participation of other important groups (such as former refugees, volunteers, non-contractual NGOs). There is also a tension between a bureaucratic need for control and a more devolved governance model that allows for the recognition of multiple contributions to both policy formation and implementation.

Finding 4: Former refugees can raise their voices through their ethnic community leaders and the meetings with MBIE. However, there is a mismatch in recognising the role of the ethnic community between service providers and former refugees. As well, there are many other constraints on raising their voices that lead to the voices of former refugees not being effectively heard. (Research question 3 – Chapter 9)

For the purpose of raising their issues more effectively and improving the services in the long term, former refugees can raise their voices in two ways: through their ethnic community leaders, and through regular community meetings held by MBIE. However, not all the issues are heard because there is a difference in recognising the role of the ethnic community between service providers and former refugees. What NGOs and government agencies think about the role of communities is significantly different from what former refugees themselves

think about their community. Also, the connections within each community vary, and some are better organised than others. If a community is strong and well-established, there are more chances that issues from their community will be collected and raised by the community leaders to service providers. For the not-so-strong communities, if they do not have strong leadership, or they do not meet each other frequently enough, then they may well have important issues, but those issues are not raised. Another matter is that the former refugees themselves are not willing to talk about their problems to their communities, as they think the community will not be helpful to them. Former refugees are also afraid to raise their voices because they are worried that raising their voices may affect their safety and their privacy. Furthermore, a lack of trust, the feeling of gratitude to New Zealand, language barriers, discrimination, and culture shock are other constraints on former refugees raising their voices.

Finding 5: Government agencies and NGOs focus more on the discharge of upward accountability for outputs within a short-term view than on accountability for outcomes and a long-term view. Reports and disclosure statements, performance evaluation, and participation, as three main accountability mechanisms, are used to discharge their accountability to their multiple stakeholders. (Research question 4 – Chapter 10)

Reports and disclosure statements are the most common accountability mechanism used by both government agencies and NGOs. This mechanism is used mainly for discharging upward accountability to funders and donors. The reports usually disclose outputs rather than outcomes and measurements are focused more on the short-term rather than long-term results. Performance evaluation is not widely mentioned by the government agencies and NGOs, although internal performance evaluation can be used as a tool to link an organisation's activities to their mission's direction and assist the organisation to discharge its internal and external accountability. Participation mechanisms used by government agencies or NGOs to discharge their accountability are complex. The extent of participation of different stakeholder categories in the decision-making of a government agency/NGO depends on their level of salience. Moreover, not all stakeholders in the same category are

treated equally in terms of participation, instead, they are prioritised based on their power and urgency level.

Finding 6: Horizontal accountability mechanisms have not been adequately considered by government agencies and NGOs. (Research question 4 – Chapter 10)

Upward and, to a limited extent, downward accountability mechanisms are used, but horizontal accountability mechanisms have not been adequately considered by government agencies and NGOs. The leading government agency, MBIE, did use an evaluation mechanism; however, this evaluation was limited to identifying what are the problems with former refugees in their resettlement. There was a lack of performance evaluation at the horizontal level in respect of the relevant organisations contributing to the performance of the whole of the Refugee Resettlement Strategy programme. This study indicates that current accountability mechanisms used by government agencies and NGOs do not reflect the broader conception of multiple and interrelated accountability relationships that are identified in the literature of NPG. Under the NPG approach, public management is expected to have more types of reports that come from the multiple horizontal networks of relevant organisations to show how they are collaboratively working to achieve effective outcomes.

Finding 7: Intrinsic motivation (an internal responsibility) rather than being held externally accountable, plays an important role in making an organisation discharge its accountability more effectively. (Research question 4 – Chapter 10)

The case of the tertiary education NGO, which uses a self-assessment mechanism, suggests that internal evaluation assists an organisation to focus on its core values as well as guides in its discharge of the organisation's internal and external accountability. This specific case does not support the claim of Ebrahim (2003a) that internal evaluation primarily focuses on short-term results to satisfy the donors' requests and is mostly irrelevant to internal NGO decision-making. The behaviour of this tertiary education NGO suggests that intrinsic motivation, an internal responsibility, rather than being held externally accountable, plays an important role in making an organisation discharge its accountability more effectively. The accountability perspective of this NGO's management leads them to consider accountability to their multiple

stakeholders. A senior manager of this NGO viewed accountability as not just about being *held accountable* for what you say you will do, but also about *taking responsibility* for what you do. Her/his viewpoint emphasises the importance of self-responsibility in the discharge of accountability. This NGO is an example of how management's viewpoint on accountability affects the actions taken to discharge accountability.

In answer to the overarching question, it is apparent that the accountability relationships between the parties involved in or affected by the provision of refugee services are complex. The service providers (i.e., government agencies and NGOs) are interdependent organisations connected via a complex mesh of networks, in which the completion of the Refugee Resettlement Strategy goals is facilitated by the existence and actions of partners that may be pursuing different goals. The upward accountability to powerful stakeholders was prioritised, downward accountability to beneficiaries was not significantly mentioned, and horizontal accountability to partners was limited. In addition, the accountability mechanisms used by the service providers focused on accountability for short-term outputs. The Public Finance Act 1989 is a crucial institutional factor that constrains a focus on broader long-term outcomes and horizontal accountability. Despite some changes included in the Act by amendments in 2013 providing for cross agency expenditure against multi-category appropriations, the basic vertical accountability structure created by Part 1 of the Act has remained unchanged. Under the performance accountability conventions, each minister is responsible for their own appropriations despite the flexibility around appropriations. These constraints make the government agencies (and their third parties such as contractual NGOs) focus on compliance and aversion to risk, be hesitant to innovate, not pay attention to evaluation and other mechanisms for driving a learning-oriented system and a longer-term view and mitigate against collaboration between government agencies and NGOs. Therefore, it is argued that moving from the NPM approach involving control over public money to what is called NPG is evidently challenging and requires further changes to the Public Finance Act 1989. The broader conception of multiple and interrelated accountability relationships, adopted in NPG, was not reflected in the accountability perspectives and the current accountability mechanisms used by the government agencies and NGOs in the case study of the Refugee Resettlement Strategy programme.

Through these findings, the overall research question as well as the four research questions posed in Chapter 1 and Chapter 3 have been answered. In addition, these findings highlight the importance of this study and suggest a number of contributions that can make to accountability knowledge and practice. These contributions are discussed next.

11.3. Contributions

11.3.1. Contributions to academic knowledge

As stated at the end of Chapter 3, three main gaps exist in academic knowledge on public accountability. This study's results provided empirical evidence that contributes to the narrowing of these gaps.

Gap 1: Lack of research about horizontal accountability in networks in public governance.

This study adds an important “piece” to the nearly “empty land” of horizontal accountability research. One of the key insights gained from this study is that horizontal accountability has not been adequately considered. The Refugee Resettlement Strategy programme involves a complex web of organisations within and outside the government (i.e., government agencies and NGOs). These organisations work together in groups or networks for the delivery of social services to former refugees. However, how these organisations are accountable to one another in their working group and to the whole working programme is not clear. Both government agencies and NGOs acknowledged other horizontal partners' contributions; however, generally they indicated who is involved in their work, rather than treating those parties as legal or official stakeholders to whom they need to be horizontally accountable. Within cross-working networks, these organisations play different roles and contribute in their own ways in producing network results; thus, it is challenging to identify the contribution of each participant in terms of the services they provide in the network results. This study adds empirical evidence to support previous claims in the public accountability literature (e.g., Bovens, 2007; Stark, 2009) that the lack of clarity in the identification of who contributes in what way to the cross-working network makes horizontal accountability problematic.

Gap 2: Lack of empirical research on assessing how accountability mechanisms are used in practice.

This study indicates that *reports and disclosure statements*, *performance evaluation*, and *participation* are the three main accountability mechanisms used by government agencies and NGOs. No other accountability mechanisms emerged from the data analysis. Reports and disclosure statements are the most commonly used accountability mechanism. The extent to which participation mechanisms are used correlates with the salience level of stakeholders. Performance evaluation is not widely mentioned by government agencies and NGOs. These three mechanisms are mostly used to discharge upward accountability. Horizontal accountability mechanisms have not been adequately considered by government agencies and NGOs. The broader conception of multiple and interrelated accountability relationships was not reflected in the current accountability mechanisms used by government agencies and NGOs.

However, the study did find an example of one NGO which effectively uses *self-assessment* in the discharge of their accountability (presented in Finding 7). This NGO uses a self-assessment mechanism to link their activities, outcomes, and accountability together. They use this mechanism to not only fulfil their short-term results or in meeting the requirements of funders, but also to improve their performance in both the short term and long term, to satisfy the accountability demands of different stakeholders. The behaviour of this NGO indicates that intrinsic motivation, or internal responsibility, can play an important role in making an organisation discharge its accountability more effectively. This NGO is an example of how management's viewpoint on accountability affects the actions taken to discharge accountability.

Gap 3: Lack of research on the voices of beneficiaries in addressing accountability of service providers

As mentioned in section 3.9, many studies interpret service providers' accountability in practice from the voices of NGO managers. There is scant research focusing on the voices of beneficiaries and putting beneficiaries at the centre of the research analysis. This study

narrowed this gap by adding the voices of beneficiaries (i.e., former refugees) in the exploration of the discharge of accountability by social service providers. The study finds that beneficiaries were offered opportunities to raise their voices, mainly via regular community meetings with government agencies. However, there are still obstacles for those voices to be effectively heard. The first obstacle is that the lead government agency of the refugee service programme completely controls and decides the agenda of the regular meetings with refugee communities. Thus, beneficiaries' level of participation in the decision-making of government agencies is likely to be limited to the consultation level. The second obstacle is that beneficiaries do not feel secure if they give negative feedback when interviewed or surveyed by NGO service providers or government agencies. They fear that it could result in their support being taken away (such as cutting off their benefit, sending them back to their original countries, or not supporting them to bring their other family members to New Zealand, etc). Because of these constraints, the voices of beneficiaries in addressing the accountability of service providers are still limited.

Beneficiaries' claims are seen as the most morally legitimate but lack power. Under Jones et al.'s (2007) viewpoint, for *moralist* stakeholder culture entities, *legitimacy* is the primary attribute that influences how an entity manages the priority of its stakeholder's claims. Government agencies and NGOs can be classified as *moralists* according to Jones et al.'s (2007) salient stakeholder culture model. However, it is evident in this study that *power* is the decisive attribute that primarily affects the salience level of a stakeholder group to a government agency or an NGO; the *legitimacy* attribute is more likely relevant for identifying stakeholders rather than for determining stakeholder salience. This explains why beneficiaries' needs are not prioritised as the most salient consideration when government agencies and NGOs are dealing with stakeholders' competing demands. This finding is in line with prior findings in the literature that point to the dominant role of power in stakeholder salience management. This suggests the necessity of more research to find various ways to improve the power of less powerful stakeholders. The more their power is improved, the more chances their voices get effectively heard.

One possible way for beneficiaries to enhance their voices and improve their salience level is to obtain a combined *power* attribute. Mitchell et al. (1997) suggest that less powerful stakeholders can move to a higher salient level if they interact, cooperate, and form alliances with other more powerful stakeholders to achieve more power and increase their combined salience. Therefore, it is probable that the salience of former refugees can be improved if they cooperate with other powerful stakeholders such as private funders and the local community to achieve a combined power attribute. Hence, their salience can be increase and their voice more effectively heard.

11.3.2. Contributions to practice

The findings of this study provide a number of recommendations for the government, NGOs, and refugee communities to improve accountability in public governance. These recommendations are presented below.

a. Recommendations for the government

Focus on learning and long-term evaluation: The current accountability practice in the public sector continues to focus on outputs more than outcomes, and on short-term more than long-term results. The government should change the ways they evaluate the effectiveness of service delivery to focus more on learning and long-term evaluation, thereby contractual organisations will have more freedom and be motivated to achieve the outcomes or be more innovative as long as they reasonably believe that their actions will bring better outcomes for their beneficiaries. Also, the government should focus on the outcomes of the services as a whole, thereby encourage all government-funded organisations and non-government-funded organisations in the network to work together to achieve those outcomes.

Make changes in the Public Finance Act 1989 to encourage the public sector to work together and be accountable together: The focus in Part 1 of the Public Finance Act 1989 on a basically siloed accountability structure has remained despite changes in cross agency expenditure against multi-category appropriations. This constrains the collaboration between government agencies and other organisations, the pursuit of more long-term outcomes and

the discharge of horizontal accountability. Therefore, an amendment should be made to the Public Finance Act so as to achieve a broader conception of multiple and interrelated accountability relationships. One mechanism is to review the detailed Vote structure of ministerial responsibility and consider how that may be structured more effectively around the designed outcomes. By doing so, appropriation structures would allow collaborative work to be considered and accounted for together.

Make explicit the rules and process of group working to enhance horizontal accountability:

There is a lack of focus on horizontal accountability despite the increasing use of cross-working networks in the provision of social services. To enhance the accountability of networks, the complexities, interdependencies, and dynamics that characterise governance of network processes should be acknowledged and taken seriously. All the rules and processes of group working need to be consciously designed and be made explicit to achieve horizontal accountability. Horizontal accountability would then be enhanced and discharged using accountability mechanisms such as benchmarking, certification, societal reports, self-evaluations, peer group assessments, and assessments by service providers and stakeholders. To make horizontal accountability effective, all required rules, standards, and performance expectations for parties involved in the network need to be explicit at the beginning of the project/programme.

Establish a joint venture to improve horizontal accountability: The co-ordination across government agencies is currently voluntary (i.e., not legally forced) and evidently has not worked effectively. As per Finding 1 of this study (presented above in section 11.2, with more detail analysed in Chapter 7), it is unclear how government agencies in the cross-government network are accountable to each other as they are in the same hierarchical level and their network operation is not reflected in the legislation. It is suggested that new ways of working across government are needed. In an attempt to improve collaborative work and horizontal accountability, in 2018, the New Zealand government approved the establishment of a joint venture of ten government agencies to work on reducing and eliminating domestic violence. The establishment of a joint venture can be considered a ground-breaking collaboration in that it will provide a single point of leadership and accountability for a whole-of-government

response. It will help solve the problems of who is responsible for what and help identify priorities for action across government agencies. Therefore, establishing a joint venture of government agencies who work on refugee resettlement service provision is recommended to improve horizontal accountability.

b. Recommendation for NGOs

Invest in self-assessment: The case of the tertiary education NGO (mentioned in Chapter 9), which uses the *self-assessment* mechanism implies that NGOs should invest more time and make greater effort to build a self-assessment framework that links their activities, their outcomes, and their accountability together. Such a strong self-assessment framework can guide NGOs' actions, enhance their confidence in the services they deliver, focus on their core value and missions, as well as more effectively discharge their internal and external accountability.

Enhance the participation level of beneficiaries and volunteers: Although former refugees are seen as the central beneficiaries of the service provision, their involvement in decision-making is limited to the consultation phase. Except for a refugee community-led organisation, none of the NGO/government agency participants put former refugees at the centre of their description of to whom they are accountable. They demonstrate concern for former refugees' needs in their actions, but they retain the power to decide which activities they choose to conduct.

Although volunteers invaluablely contribute to the service program, their voice in this program is almost muted. They are those who directly work with former refugees. Their attitudes and understanding play a crucial role in the success of the resettlement. It is suggested that the participation level of beneficiaries and volunteers in the decision-making of NGOs and government agencies should be enhanced. NGOs should let beneficiaries and volunteers more actively participate in the early phases of the decision-making process of service providers. By doing so, NGOs hold themselves more accountable to beneficiaries and volunteers, the power asymmetry among stakeholders is reduced, and the results of services can be more effectively achieved because the requirements and expectations of beneficiaries and volunteers are

incorporated in NGOs' programmes. In addition to the improvement of services delivered, as Wellens and Jegers (2011) suggest, enhancing the participation of beneficiaries in the NGOs' decision-making could help the achievement of organisational goals and enhance NGOs' legitimacy.

Improve horizontal accountability: The recommendations to strengthening horizontal accountability for government agencies also apply for NGOs. Developing clear and explicit rules and processes for group working and establishing a joint venture are feasible ways to improve horizontal accountability between cross-working NGOs, and with government agencies.

c. Recommendations for refugee communities (beneficiaries)

Enhance cooperation with other stakeholders: Based on the suggestion of Mitchell et al. (1997) on moving the stakeholder salience to a higher level if they possess more attributes (*power, legitimacy, and urgency*), refugee communities can actively create opportunities to raise their voices and improve their salience level. Former refugees and their communities can improve their salience level by more proactively cooperating with other stakeholders such as private funders, the local community, and local and international NGOs/charities which do not directly distribute social services to them. These stakeholders hold utilitarian and/or normative power attribute to NGOs and/or government agencies. NGOs and/or government agencies need financial and social legitimacy support from these stakeholders for their existence, reputation, and development. Refugee communities also can use social media to attract the attention of those stakeholders as well as broader society. From that, refugee communities can achieve a combined *power* attribute from these stakeholders.

It is suggested that refugee community leaders should encourage people in their community to raise their concerns or expectations and hold community meetings to explain the importance of getting their voices heard. Refugee communities could cooperate with each other to establish community-led organisations to run workshops and campaigns to raise awareness of funders, service providers, and the public about their problems, send their suggestions to the government, funders, and social media, and work with researchers to back

up their campaigns. By doing so, other stakeholders may use their influence or power to provide former refugees with more opportunities to raise their voices and improve their salience level.

Improve understanding of rights and obligations: Improving downward accountability requires contributions from not only service providers but also service receivers. Former refugees should account for what they receive. An understanding of the rights and obligations held by themselves and other parties in the programmes in which they are involved in or are affected by, could be useful to improve their situation. Refugee communities can run workshops, maybe via the community-led organisation mentioned above, to update former refugees. If former refugees are aware of what they should expect from the services provided by government agencies and NGOs, they will be more active in raising issues, assessing the services, and/or comparing between the services and the outcomes reported by government agencies and NGOs and the actual services they receive and the results they obtain.

11.4. Limitations and future research

Despite its contributions, this study has a number of limitations. These limitations correspond to the opportunities for future research.

First, the research is located in a particular field in a particular societal context. This research interprets the specifics of the practice of accountability in the “refugee” sector, rather than a wide-sweeping generalisability to other jurisdictions. It is unlikely, but possible, that the findings are transferable to accountability in other areas such as Justice, Health, or Education. Future research can replace this case study of the “refugee” sector with other areas and compare the findings with this study.

Second, the data in this research is temporally and contextually bound. The organisations that participated in the research have continued to change and adapt to their environment. This study does not capture the ongoing mutability of these organisations. The findings of this research are also influenced by the government agencies and NGOs’ organisational identity and historic-structural cultures.

Future research could conduct longitudinal case studies to explore the government agencies and NGOs involved in the Refugee Resettlement Strategy programme over a longer period. This would enable tracking of changes over time, both within the communities in which these parties are embedded and also within these parties and their accountability processes. This will provide a richer understanding of whether these parties are tending towards one consistent approach in their service delivery or whether the situation changes over time.

Third, the results obtained may not be exact and error-free. They may be biased because of “feelings, emotions, attitudes, and perception” of the interview participants and the researcher (Sekaran & Bougie, 2016, p. 24). As this is a PhD thesis, the study was done on a sole researcher basis. Future research could include multiple authors to reduce this bias.

Fourth, the restriction in access to documentary data such as funding contracts and reports is another limitation (discussed in Chapter 6). The researcher was unable to gain access to internal and/or confidential documents relating to the funding contracts, the accountability reports of NGOs to government agencies and other funders due to the refusal of the participants to provide such information. This restricted the researcher’s ability to explore and verify the content of the contracts between funders and NGOs, and the full reporting mechanisms that NGOs use to discharge their accountability to funders. Future research can improve the reliability of this study by overcoming this restriction, such as conducting joint research with the government agencies.

Fifth, this research focuses only on the Refugee Resettlement Strategy programme which is currently designed to support former refugees from the UNHCR Quota Programme. As described in Chapter 4, there are four ways that a person can settle as a refugee in New Zealand: through the UNHCR Quota Programme, through claims for refugee status, through the Refugee Reunification Programme, and through Community Organisation Refugee Sponsorship. The analysis of accountability relationships in the quota group significantly contributes to the empirical evidence of the accountability relationships in the refugee settlement area as this group has received the most attention and services from the government and NGOs. However, the research on accountability relationships for other smaller refugee groups is equally important. It will contribute to the understanding of the

entire picture of accountability relationships in the social service delivery for all types of refugees resettling in New Zealand. Therefore, future research should focus on accountability relationships between the different parties involved in, or affected by, the provision of social services to former refugees other than quota ones.

Sixth, this study explained stakeholder salience using *power*, *legitimacy*, and *urgency* attributes, and stakeholder culture. Future studies that examine stakeholder salience could use other factors such as *managerial values* (Agle et al., 1999), *managerial intuition* (Harvey & Schaefer, 2001), or *managerial position* (Parent & Deephouse, 2007) that impact the stakeholder salience decision of managers in an organisation.

Despite such limitations, this research significantly enriches the accountability literature and provides direction for future research opportunities.

11.5. Concluding remarks

The aims of this research were to explore the challenges of complex accountability relationships and examine the different voices that need to be considered when assessing accountability under NPG.

To achieve these aims, the research investigated the nature of the accountability relationships between the various parties involved in, or affected by, the provision of services to former refugees in New Zealand. The study has addressed the research question by providing empirical evidence regarding the complex networks of refugee service providers, the accountability perspectives of these service providers, the main stakeholders to whom they are accountable, the channels for less powerful stakeholders to raise their voices, the obstacles for those voices to be effectively heard, and the mechanisms that are used to discharge accountability to multiple stakeholders.

The key academic contribution of this study has been in narrowing the gaps in the knowledge of horizontal accountability in public governance networks, providing empirical evidence on how accountability mechanisms are used in practice, and adding the voices of less powerful stakeholders about the discharge of accountability by social service providers. This was

achieved through a case study of the refugee resettlement programme in New Zealand using an epistemology of social constructionism and stakeholder theories. Also, the study has made significant contributions to practice. It provides strong empirical evidence and recommendations for government agencies, NGOs, and refugee communities so that they can better understand the accountability relationships they are involved in, or affected by, the Refugee Resettlement programme and thereby adjust their strategies and actions to achieve greater accountability. Furthermore, this study provides a case study for the research on accountability of NGOs in an NPG context, which can be valuable for policymakers wishing to develop policies that aims at an improvement in the appropriate expectations in NPG and the accountability relationships between different parties in the delivery of social services.

In conclusion, the study indicates that current accountability mechanisms used by government agencies and NGOs have not reflected a broader conception of multiple and interrelated accountability relationships identified in the NPG literature. Within the NPG approach, public management is expected to provide more types of reports that come from multiple horizontal networks of relevant organisations to show how they are collaboratively working to achieve effective outcomes. The Public Finance Act 1989 is a crucial institutional factor that limits the focus on more long-term outcomes and horizontal accountability. Despite some amendments included in the Act to provide more flexibility on cross agency expenditure against multi-category appropriations, the basic siloed accountability structure created by Part 1 of the Act remains. These constraints lead government agencies (and third parties such as contractual NGOs) to focus on short-term outputs that provide a barrier to innovation. Further, they lack investment in evaluation mechanisms and long-term outcome achievement and hesitate to collaborate with other government agencies (and possibly other partners). The tensions between a bureaucratic need for control and a more devolved governance model that allows for the recognition of multiple contributions to both policy formation and implementation are still strong. Therefore, moving from the NPM perspective involving control over public money, still codified in the Public Finance Act 1989, to something closer to NPG is evidently not easy. This thesis provides valuable insights for the government and NGOs into the challenges involved in the discharge of complex accountability relationships in a complex mesh of networks in social service delivery, and for refugee

communities, into the barriers that stop their voices from being effectively heard. The recommendations made in this thesis can help achieve greater accountability for refugee resettlement services in New Zealand.

REFERENCES

(in APA 7th format)

- Acar, M., Guo, C., & Yang, K. (2012). Accountability in voluntary partnerships: To whom and for what? *Public Organisation Review*, 12(2), 157-174.
- Adams, B. (2004). Public meetings and the democratic process. *Public Administration Review*, 64(1), 43-54.
- Agle, B. R., Mitchell, R. K., & Sonnenfeld, J. A. (1999). Who matters to CEOs? An investigation of stakeholder attributes and salience, corporate performance, and CEO values. *Academy of Management Journal*, 42(5), 507-525.
- Agranoff, R., & McGuire, M. (2003). *Collaborative public management: New strategies for local governments*. Georgetown University Press.
- Agyemang, G. (2016). Perilous journeys across the seas: The accounting logic in Europe's agenda for migration. In C.R. Lehman (Ed.), *Accounting in conflict: Globalisation, gender, race, and class* (pp. 1-27). Emerald Group Publishing.
- Agyemang, G., Awumbila, M., Unerman, J., & O'Dwyer, B. (2009). *NGO accountability and aid delivery*. Association of Chartered Certified Accountants. <https://www.accaglobal.com/ie/en/technical-activities/technical-resources-search/2009/december/ngo-accountability-aid-delivery.html>
- Ahrens, T., & Chapman, C. S. (2006). Doing qualitative field research in management accounting: Positioning data to contribute to theory. *Accounting, Organisations and Society*, 31(8), 819-841.
- Alford, J., & O'Flynn, J. (2012). *Rethinking public service delivery: Managing with external providers*. Palgrave Macmillan.
- Al-Hazaima, H., Low, M., & Sharma, U. (2021). Perceptions of salient stakeholders on the integration of sustainability education into the accounting curriculum: a Jordanian study. *Meditari Accountancy Research*.
- Andreoni, J. (1990). Impure altruism and donations to public goods: A theory of warm-glow giving. *The Economic Journal*, 100(401), 464-477.
- Ardern, J. (2018a). *Refugee quota increases to 1500 in 2020*. The Beehive. <https://www.beehive.govt.nz/release/refugee-quota-increases-1500-2020>
- Ardern, J. (2018b). *The 100 day plan and beyond: Setting the direction of the Government*. The Beehive. <http://www.beehive.govt.nz/speech/100-day-plan-and-beyond-setting-direction-government>
- Au, J., & Karacaoglu, G. (2018). *Beyond GDP—Measuring New Zealand's wellbeing progress*. Deloitte in partnership with Victoria University of Wellington. <https://www2.deloitte.com/content/dam/Deloitte/nz/Documents/public-sector/Deloitte-NZ-SotS-2018-Article-2.pdf>

- Aulich, C., & O'Flynn, J. (2007). John Howard: The great privatiser? *Australian Journal of Political Science*, 42(2), 365-381.
- Awio, G., Northcott, D., & Lawrence, S. (2011). Social capital and accountability in grass-roots NGOs: The case of the Ugandan community-led HIV/AIDS initiative. *Accounting, Auditing & Accountability Journal*, 24(1), 63-92.
- Barringer, B. R., & Harrison, J. S. (2000). Walking a tightrope: Creating value through interorganisational relationships. *Journal of Management*, 26(3), 367-403.
- Baulderstone, J. (2007). Accountability to service-users: Rhetoric or reality? *Third Sector Review*, 13(1), 9-19.
- Baur, D., & Schmitz, H. P. (2012). Corporations and NGOs: When accountability leads to co-optation. *Journal of Business Ethics*, 106(1), 9-21.
- Beaglohole, A. (2005). *Refugees*. Te Ara—the Encyclopedia of New Zealand. <https://teara.govt.nz/en/refugees>
- Beitsch, O. M. (2005). *Democratic voices speaking loudly: Does public participation yield accountability in special purpose governments?* [Doctoral thesis, University of Central Florida]. University of Central Florida Electronic Theses and Dissertations, 2004-2019. <https://stars.library.ucf.edu/etd/430>
- Belong Aotearoa. (n.d.). *Our WHY*. Retrieved March 15, 2020, from <https://www.belong.org.nz/our-why>
- Benjamin, L. M. (2008). Account space: How accountability requirements shape non-profit practice. *Non-profit and Voluntary Sector Quarterly*, 37(2), 201-223.
- Berthod, O., Grothe-Hammer, M., Müller-Seitz, G., Raab, J., & Sydow, J. (2017). From high-reliability organisations to high-reliability networks: The dynamics of network governance in the face of emergency. *Journal of Public Administration Research and Theory*, 27(2), 352-371.
- Boesso, G., & Michelon, G. (2010). The effects of stakeholder prioritisation on corporate financial performance: An empirical investigation. *International Journal of Management*, 27(3), 470-496.
- Boomsma, R. & O'Dwyer, B. (2014). *The nature of NGO accountability: Conceptions, motives, forms and mechanisms*. Routledge.
- Borgatti, S. P., & Foster, P. C. (2003). The network paradigm in organisational research: A review and typology. *Journal of Management*, 29(6), 991-1013.
- Boston, J. (1996). The use of contracting in the public sector—Recent New Zealand experience. *Australian Journal of Public Administration*, 55(3), 105-110.
- Boston, J., & Gill, D. (2011). Working across organisational boundaries: The challenges for accountability. In B Ryan & D. Gill (Eds.), *Future State: Directions for public management in New Zealand* (pp. 212-246). Victoria University Press.
- Boston, J., Martin, J., Pallot, J., & Walsh, P. (1996). *Public management: The New Zealand model*. Oxford University Press.

- Bouckaert, G. (2012). Trust and public administration. *Administration*, 60(1), 91-115.
- Bovens, M. (2005). Public Accountability. In E. Ferlie, L. E. Lynn Jr & C. Pollitt (Eds.), *The Oxford Handbook of Public Management* (pp. 182-208). Oxford University Press.
- Bovens, M. (2007). Analysing and assessing accountability: A conceptual framework. *European Law Journal*, 13(4), 447-468.
- Bovens, M., Schillemans, T., & Hart, P. T. (2008). Does public accountability work. *An Assessment Tool. Public Administration*, 86(1), 225-242.
- Bowen, G. A. (2009). Document Analysis as a Qualitative Research Method. *Qualitative Research Journal*, 9(2), 27-40. <https://doi.org/10.3316/QRJ0902027>
- Boyatzis, R.E. (1998). *Transforming qualitative information: Thematic analysis and code development*. SAGE Publications.
- Brass, D. J., Galaskiewicz, J., Greve, H. R., & Tsai, W. (2004). Taking stock of networks and organisations: A multilevel perspective. *Academy of Management Journal*, 47(6), 795-817.
- Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3(2), 77-101.
- Braun, V., & Clarke, V. (2013). *Successful qualitative research: A practical guide for beginners*. SAGE Publications.
- Brown, J. (2009). Democracy, sustainability and dialogic accounting technologies: Taking pluralism seriously. *Critical Perspectives on Accounting*, 20(3), 313-342.
- Brown, J., & Dillard, J. (2015). Dialogic accountings for stakeholders: On opening up and closing down participatory governance. *Journal of Management Studies*, 52(7), 961-985.
- Bryson, J. M., & Ring, P. S. (1990). A transaction-based approach to policy intervention. *Policy Sciences*, 23(3), 205-229.
- Burger, R., & Owens, T. (2010). Promoting transparency in the NGO sector: Examining the availability and reliability of self-reported data. *World Development*, 28(9), 1263-1277.
- Butler, C., Rissel, C., & Khavarpour, F. (1999). The context for community participation in health action in Australia. *Australian Journal of Social Issues*, 34(3), 253-265.
- ChangeMakers Resettlement Forum. (n.d.). *Change New Zealanders from refugee backgrounds participating fully in Aotearoa New Zealand life*. Retrieved March 15, 2020, from <https://crf.org.nz/>
- Chen, G., Zhang, G., Xie, Y.-M., & Jin, X.-H. (2012). Overview of alliancing research and practice in the construction industry. *Architectural Engineering and Design Management*, 8(2), 103-119.
- Chen, J. (2020). Governing collaborations: The case of a pioneering settlement services partnership in Australia. *Public Management Review*, 1-22. <https://doi.org/10.1080/14719037.2020.1743345>

- Chen, J. J. (2014). *Stakeholder accountability in the Australian not-for-profit sector* [Doctoral thesis, Macquarie University]. Macquarie University Research Online. <http://hdl.handle.net/1959.14/1138390>
- Chisolm, L. B. (1995). Accountability of non-profit organisations and those who control them: The legal framework. *Non-profit Management and Leadership*, 6(2), 141-156.
- Christensen, R. A., & Ebrahim, A. (2006). How does accountability affect mission? The case of a non-profit serving immigrants and refugees. *Non-profit Management and Leadership*, 17(2), 195-209.
- Clarke, V., & Braun, V. (2017). Thematic analysis. *The Journal of Positive Psychology*, 12(3), 297-298. <https://doi.org/10.1080/17439760.2016.1262613>
- Collier, P. M. (2008). Stakeholder accountability: A field study of the implementation of a governance improvement plan. *Accounting, Auditing & Accountability Journal*, 21(7), 933-954.
- Considine, M. (2002). The end of the line? Accountable governance in the age of networks, partnerships, and joined-up services. *Governance*, 15(1), 21-40.
- Cordery, C. (2017). Risk in government outsourcing and risk-sharing. In M. Woods & P. Linsley (Eds.), *The Routledge Companion to Accounting and Risk* (pp. 82-97). Routledge.
- Cordery, C. J. (2008). *Dimensions of Accountability: Voices from New Zealand Primary Health Organisations* [Doctoral thesis, Victoria University of Wellington]. Victoria University of Wellington Research Archive. <http://hdl.handle.net/10063/583>
- Cordery, C. J., & Baskerville, R. F. (2011). Charity transgressions, trust and accountability. *Voluntas: International Journal of Voluntary and Non-profit Organisations*, 22(2), 197-213.
- Cordery, C. J., Crawford, L., Breen, O. B., & Morgan, G. G. (2018). International practices, beliefs and values in not-for-profit financial reporting. *Accounting Forum*, 43(1), 16-41. <https://doi.org/10.1016/j.accfor.2018.05.001>
- Cordery, C., Baskerville, R., & Porter, B. (2010). Control or collaboration? Contrasting accountability relationships in the primary health sector. *Accounting, Auditing & Accountability Journal*, 23(6), 793-813.
- Cordery, C., Belal, A. R., & Thomson, I. (2019). NGO accounting and accountability: Past, present and future. *Accounting Forum*, 43(1), 1-15.
- Cornforth, C., Hayes, J. P., & Vangen, S. (2015). Non-profit-public collaborations: Understanding governance dynamics. *Non-profit and Voluntary Sector Quarterly*, 44(4), 775-795.
- Cornwall, A., Lucas, H., & Pasteur, K. (2000). Introduction: Accountability through participation: Developing workable partnership models in the health sector. *IDS Bulletin*, 31(1), 1-13.
- Crotty, M. (1998). *The foundations of social science research*. SAGE Publications.
- Czarniawska, B. (1997). *Narrating the organisation: Dramas of institutional identity*. University of Chicago Press.

- Dacombe, R. (2011). Can we argue against it? Performance management and state funding of voluntary organisations in the UK. *Public Money & Management*, 31(3), 159-166.
- Davey, L. (1990). The application of case study evaluations. *Practical Assessment, Research, and Evaluation*, 2(9). <https://doi.org/10.7275/02g8-bb93>
- De Bussy, N. M., & Kelly, L. (2010). Stakeholders, politics and power. Stakeholders, politics and power: Towards an understanding of stakeholder identification and salience in government. *Journal of Communication Management*, 14(4), 289-305.
- Deloitte. (2016). *Refugee Resettlement: Global Landscape Review Trends and Gaps in Measuring Successful Refugee Integration*. The International Federation of Red Cross and Red Crescent Societies (IFRC). https://media.ifrc.org/ifrc/wp-content/uploads/sites/5/2018/06/Refugee-Resettlement-Industry-Review-White-Paper_FINAL.pdf
- Denhardt, J. V., & Denhardt, R. B. (2015). *The new public service: Serving, not steering*. Routledge.
- Denzin, N., & Lincoln, Y. (2003). *The landscape of qualitative research: Theories and issues*. SAGE Publications.
- Denzin. (2009). *The Research Act: A Theoretical Introduction to Sociological Methods*. Transaction Publishers.
- Dewi, M. K., Manochin, M., & Belal, A. (2019). Marching with the volunteers: Their role and impact on beneficiary accountability in an Indonesian NGO. *Accounting, Auditing and Accountability Journal*, 32(4), 1117–1145.
- Dhanani, A., & Connolly, C. (2012). Discharging not-for-profit accountability: UK charities and public discourse. *Accounting, Auditing & Accountability Journal*, 25(7), 1140-1169.
- Dixon, R. & McGregor, A. (2011). Grassroots development and upwards accountabilities: Tensions in the reconstruction of Aceh's fishing industry. *Development and Change*, 42(6), 1349-1377.
- Dixon, R., Ritchi, J. & Siwale, J. (2006). Microfinance accountability from the grassroots. *Accounting, Auditing and Accountability Journal*, 19(3), 405-427.
- Doerr, K., Lewis, I., & Eaton, D. R. (2005). Measurement issues in performance-based logistics. *Journal of Public Procurement*, 5(2), 164-186.
- Dormer, R. (2014). Whānau Ora and the collaborative turn. *International Journal of Public Administration*, 37(12), 835-845.
- Dormer, R. (2017, June 7-9). *Searching and Accounting for Results* [Paper presentation]. Comparative International Governmental Research 16th Conference, Porto, Portugal.
- Dormer, R., & Ward, S. (2018). *Accountability and Public Governance in New Zealand*. Victoria University of Wellington. <http://dx.doi.org/10063/7002>
- Downs, A. (1957). An economic theory of political action in a democracy. *Journal of Political Economy*, 65(2), 135-150.

- Dubé, L., & Paré, G. (2003). Rigor in information systems positivist case research: Current practices, trends, and recommendations. *MIS Quarterly*, 27(4), 597-636.
- Dubnick, M. J., & Justice, J. B. (2004, September 2-5). *Accounting for accountability*. The American Political Science Association 100th Annual Meeting, Chicago, Illinois, United States.
- Ebrahim, A. (2003a). Accountability in practice: Mechanisms for NGOs. *World Development*, 31(5), 813-829.
- Ebrahim, A. (2003b). Making sense of accountability: Conceptual perspectives for northern and southern non-profits. *Non-profit Management and Leadership*, 14(2), 191-212.
- Ebrahim, A. (2016). The many faces of non-profit accountability. In Renz, D.O. & Herman, R.D. (Eds), *The Jossey-Bass handbook of non-profit leadership and management* (4th ed.) (pp. 102-123). John Wiley & Sons.
- Edwards, M. (2010). *Small change: Why business won't save the world*. Berrett-Koehler Publishers.
- Edwards, M., & Hulme, D. (1996). Too close for comfort? The impact of official aid on non-governmental organisations. *World Development*, 24(6), 961-973.
- Ekholm, E., Magennis, S., & Salmelin, L. (2005). *Shaping our future: A practical guide to the selection, reception and integration of resettled refugees*. Ministry of Labour, Finland. <https://www.refworld.org/pdfid/437475fec.pdf>
- English Language Partners. (n.d.). *HUB*. Retrieved March 15, 2020, from <https://www.englishlanguage.org.nz/hub/>
- Etzioni, A. (1964). *Modern organisations*. Frentice-Hall
- Ferris, J. M. (1986). The decision to contract out: An empirical analysis. *Urban Affairs Quarterly*, 22(2), 289-311.
- Fimreite, A. L., & Lægreid, P. (2009). Reorganising the welfare state administration: Partnership, networks and accountability. *Public Management Review*, 11(3), 281-297.
- Finer, H. (1941). Administrative responsibility in democratic government. *Public Administration Review*, 1(4), 335-350.
- Flick, U. (1992). Triangulation revisited: Strategy of validation or alternative? *Journal for the Theory of Social Behaviour*, 22(2), 175-197.
- Flick, U. (2018). *An introduction to qualitative research*. SAGE Publications.
- Flick, U., Kardorff, E. V., & Steinke, I. (2004). *A Companion to Qualitative Research*. SAGE Publications.
- Fowler, A. (1996). Assessing NGO performance: Difficulties, dilemmas and a way ahead. In M. Edwards & M. Hulme (Eds.), *Beyond the Magic Bullet: NGO Performance and Accountability in the Post-Cold War World* (pp. 169-187). Routledge
- Fowles, A. J. (1993). Changing notions of accountability: A social policy view. *Accounting, Auditing & Accountability Journal*, 6(3), 97-108.

- Free, C. (2008). Walking the talk? Supply chain accounting and trust among UK supermarkets and suppliers. *Accounting, Organisations and Society*, 33(6), 629-662.
- Freeman, E. (1984). *Strategic Management: A Stakeholder Approach*. Pitman.
- Friedrich, C. J. (1940). Public policy and the nature of administrative responsibility. In C.J.Friedrich & E.S. Mason (Eds.), *Public policy* (pp. 3-24). Harvard University Press.
- Fry, R. E. (1995). Accountability in organisational life: Problem or opportunity for non-profits? *Non-profit Management and Leadership*, 6(2), 181-195.
- Geer, B. W., Maher, J. K., & Cole, M. T. (2008). Managing non-profit organisations: The importance of transformational leadership and commitment to operating standards for non-profit accountability. *Public Performance & Management Review*, 32(1), 51-75. <https://www.tandfonline.com/doi/abs/10.2753/PMR1530-9576320103>
- Gibelman, M., & Gelman, S. (2001). Very public scandals: Non-governmental organisations in trouble. *Voluntas: International Journal of Voluntary and Non-profit Organisations*, 12(1), 49-66.
- Giddens, A. (2013). *The third way and its critics*. John Wiley & Sons.
- Given, L. M. (2008). *The SAGE encyclopedia of qualitative research methods*. SAGE Publications.
- Goddard, A. and Assad, M.J. (2006). Accounting and navigating legitimacy in Tanzanian NGOs. *Accounting, Auditing & Accountability Journal*, 19(3), 377-404.
- Goldsmith, S., & Eggers, W. D. (2005). *Governing by network: The new shape of the public sector*. Brookings Institution Press.
- Gonella, C., Pilling, A., Zadek, S., & Terry, V. (1998). *Making values count: Contemporary experience in social and ethical accounting, auditing, and reporting*. Certified Accountants Educational Trust London.
- Gregory, R. (2012). Accountability in Modern Government. In B. Peters & J. Pierre (Eds.), *The SAGE Handbook of Public Administration* (pp. 681-697). SAGE Publications <https://doi.org/10.4135/9781446200506>
- Grey, S., & Sedgwick, C. (2013). The contract state and constrained democracy: The community and voluntary sector under threat. *Policy Quarterly*, 9(3), 3-10.
- Gruening, G. (2001). Origin and theoretical basis of New Public Management. *International Public Management Journal*, 4(1), 1-25.
- Guba, E. G., & Lincoln, Y. S. (1989). *Fourth generation evaluation*. SAGE Publications.
- Gugerty, M. (2009). Signalling virtue: Voluntary accountability programs among non-profit organisations. *Policy Sciences*, 42(3), 243-273.
- Gurd, B., & Palmer, P. (2010, July 12-13). *Exploring accountability relationships in the NFP sector* [Paper presentation]. The 6th APIRA Asian Pacific Interdisciplinary Research In Accounting, Sydney, NSW, Australia.
- Hanf, K., & Scharpf, F. W. (1978). *Interorganisational policy making: Limits to coordination and central control*. SAGE Publications.

- Hannah, G., Ray, M., Wandersman, A., & Chien, V. H. (2010). Developing performance-based contracts between agencies and service providers: Results from a getting to outcomes support system with social service agencies. *Children and Youth Services Review*, 32(10), 1430-1436.
- Harvey, B., & Schaefer, A. (2001). Managing relationships with environmental stakeholders: A study of UK water and electricity utilities. *Journal of Business Ethics*, 30(3), 243-260.
- Hill, C. J., & Lynn, L. E. (2004). Is hierarchical governance in decline? Evidence from empirical research. *Journal of Public Administration Research and Theory*, 15(2), 173-195.
- Hodges, R. (2012). Joined-up government and the challenges to accounting and accountability researchers. *Financial Accountability & Management*, 28(1), 26-51.
- Hood, C. (1995). The “new public management” in the 1980s: Variations on a theme. *Accounting, organisations and society*, 20(2/3), 93-109.
- Hoque, Z., Coaleski, M. A., & Gooneratne, T. N. (2013). Theoretical triangulation and pluralism in research methods in organizational and accounting research. *Accounting, Auditing & Accountability Journal*, 26(7), 1170-1198.
- Hughes, O. E. (2012). *Public management and administration: An introduction*. Palgrave Macmillan.
- Humphrey, C., & Scapens, R. W. (1996). Methodological themes: Theories and case studies of organisational accounting practices: limitation or liberation? *Accounting, Auditing & Accountability Journal*, 9(4), 86-106.
- Huxham, C., & Vangen, S. (2005). *Managing to Collaborate*. Routledge.
- Hyndman, N. (1991). Contributors to charities—A comparison of their information needs and the perceptions of such by the providers of information. *Financial Accountability & Management*, 7(2), 69-82.
- Hyndman, N., & McMahon, D. (2010). The evolution of the UK charity Statement of Recommended Practice: The influence of key stakeholders. *European Management Journal*, 28(6), 455-466.
- Hyndman, N., McKillop, D., Ferguson, C., & Wall, T. (2004). The financial accountability of Irish Credit Unions: An initial empirical study. *Financial Accountability & Management*, 20(3), 253-279.
- Immigration New Zealand. (2012). *Refugee settlement – New Zealand Resettlement Strategy*. <https://www.immigration.govt.nz/documents/refugees/refugeeresettlementstrategy.pdf>
- Immigration New Zealand. (2018). *Refugee and Protection – Statistics Pack*. <https://www.immigration.govt.nz/documents/statistics/statistics-refugee-and-protection.pdf>
- Immigration New Zealand. (2019). *Refugee Strategy Implementation Dashboard for 2018*. <https://www.immigration.govt.nz/documents/refugees/nzrrs-dashboard.pdf>

- Immigration New Zealand. (2020). *Refugee and Protection – Statistics Pack*. <https://www.immigration.govt.nz/documents/statistics/statistics-refugee-and-protection.pdf>
- Immigration New Zealand. (n.d.). *Refugee and Protection*. Immigration New Zealand. Retrieved 4 September 2020, from <https://www.immigration.govt.nz/about-us/what-we-do/our-strategies-and-projects/supporting-refugees-and-asylum-seekers/refugee-and-protection-unit>
- Irvine, H., & Gaffikin, M. (2006). Getting in, getting on and getting out: Reflections on a qualitative research project. *Accounting, Auditing & Accountability Journal*, 19(1), 115-145. <https://doi.org/10.1108/09513570610651920>
- Jacobs, A., & Wilford, R. (2010). Listen First: A pilot system for managing downward accountability in NGOs. *Development in Practice*, 20(7), 797-811.
- Jensen, P. H., & Stonecash, R. E. (2005). Incentives and the efficiency of public sector-outsourcing contracts. *Journal of Economic Surveys*, 19(5), 767-787.
- Jick, T. D. (1979). Mixing qualitative and quantitative methods: Triangulation in action. *Administrative Science Quarterly*, 24(4), 602-611.
- Jones, T. M., Felps, W., & Bigley, G. A. (2007). Ethical theory and stakeholder-related decisions: The role of stakeholder culture. *Academy of Management Review*, 32(1), 137-155.
- Jordan, L. (2005). Mechanisms for NGO accountability. *GPPi Research Paper Series*, 3(1), 1-20.
- Kearns, K. P. (1994). The strategic management of accountability in non-profit organisations: An analytical framework. *Public Administration Review*, 54(2), 185-192.
- Kenis, P., & Provan, K. G. (2006). The control of public networks. *International Public Management Journal*, 9(3), 227-247.
- Kettl, D. F. (2006). *The global public management revolution*. Brookings Institution Press.
- Kilby, P. (2006). Accountability for empowerment: Dilemmas facing non-governmental organisations. *World Development*, 34(6), 951-963.
- Klijn, E. H., & Koppenjan, J. F. M. (2014). Accountable Networks. In M. Bovens, R. E. Goodin & T. Schillemans (Eds.), *The Oxford Handbook of Public Accountability* (pp. 243-257). Oxford University Press. <https://doi.org/10.1093/oxfordhb/9780199641253.013.0029>
- Klijn, E. H., & Koppenjan, J. M. (2016). *Governance Networks in the Public Sector*. Routledge.
- Knox, S., & Gruar, C. (2007). The application of stakeholder theory to relationship marketing strategy development in a non-profit organisation. *Journal of Business Ethics*, 75(2), 115-135.
- Koppenjan, J., & Klijn, E. H. (2015). *Governance networks in the public sector*. Routledge.
- Koppenjan, J.F.M. (2012). *The new public governance in public service delivery*. Eleven International Publishing. <http://hdl.handle.net/1765/93164>
- Laplume, A. O., Sonpar, K., & Litz, R. A. (2008). Stakeholder theory: Reviewing a theory that moves us. *Journal of Management*, 34(6), 1152-1189.

- Laratta, R. (2011). Ethical climate and accountability in non-profit organisations. *Public Management Review*, 13(1), 43-63.
- Laughlin, R. C. (1990). A model of financial accountability and the Church of England. *Financial Accountability & Management*, 6(2), 93-114.
- Leat, D. (1990). Voluntary organisations and accountability: Theory and Practice. In H. K. Anheier & W. Seibel (Eds.), *The third sector: Comparative studies of non-profit organisations* (pp. 141-153). Walter de Gruyter.
- Lee, N., & Fielding, R. (1991). *Using computers in qualitative research*. SAGE Publications.
- Lees-Galloway, I. (2018). *New services to support refugees*. The Beehive. <http://www.beehive.govt.nz/release/new-services-support-refugees>
- Lincoln, Y. S., & Guba, E. G. (1985). *Naturalistic Inquiry*. SAGE Publications.
- Lindencrona, F., Ekblad, S., & Axelsson, R. (2009). Modes of interaction and performance of human service networks: A study of refugee resettlement support in Sweden. *Public Management Review*, 11(2), 191-215.
- Love, P. E., Mistry, D., & Davis, P. R. (2010). Price competitive alliance projects: Identification of success factors for public clients. *Journal of Construction Engineering and Management*, 136(9), 947-956.
- Malena, C. (1996). *NGO involvement in World Bank-financed social funds: Lessons learned*. World Bank. <http://documents1.worldbank.org/curated/en/814581468739240860/pdf/multi-page.pdf>
- Malina, M. A., & Selto, F. H. (2001). Communicating and controlling strategy: An empirical study of the effectiveness of the balanced scorecard. *Journal of Management Accounting Research*, 13(1), 47-90.
- Malloy, D., & Agarwal, J. (2010). Ethical climate in government and non-profit sectors: Public policy implications for service delivery. *Journal of Business Ethics*, 94(1), 3-21.
- Marshall, C., & Rossman, G. B. (2011). *Designing qualitative research* (5th ed.). SAGE Publications.
- Marshall, G. (1994). *The concise dictionary of sociology*. Oxford University Press.
- May, T. (2011). *Social research*. McGraw-Hill Education.
- Maynard, M. (1994). Methods, practice and epistemology: The debate about feminism and research. *Researching Women's Lives from a Feminist Perspective*, 10(26), 10-26.
- Meijer, A. (2005). "Public eyes": Direct accountability in an information age. *First Monday*, 10(4). <https://doi.org/10.5210/fm.v10i4.1218>
- Miller, G., Dingwall, R., & Murphy, E. (2004). Using qualitative data and analysis: Reflections on organisational research. In D. Silverman (Ed.), *Qualitative research: Theory, method and practice* (pp. 325-341). SAGE Publications.

- Ministry of Business, Innovation, and Employment. (2008). *Refugee resettlement: A literature review*. <https://www.mbie.govt.nz/dmsdocument/2754-refugee-resettlement-literature-review-pdf>
- Ministry of Business, Innovation, and Employment. (2011). *New Zealand's refugee sector: Perspectives and developments, 1987-2010*. Social Wellbeing Agency. <https://thehub.swa.govt.nz/assets/Uploads/perspectives-and-developments.pdf>
- Mitchell, R. K., Agle, B. R., & Wood, D. J. (1997). Toward a theory of stakeholder identification and salience: Defining the principle of who and what really counts. *Academy of Management Review*, 22(4), 853-886.
- Modell, S. (2005). Triangulation between case study and survey methods in management accounting research: An assessment of validity implications. *Management accounting research*, 16(2), 231-254.
- Morgan, G. (1988). Accounting as reality construction: Towards a new epistemology for accounting practice. *Accounting, Organisations and Society*, 13(5), 477-485.
- Morris, M. H., & Jones, F. F. (1999). Entrepreneurship in established organisations: The case of the public sector. *Entrepreneurship Theory and Practice*, 24(1), 71-91.
- Mulgan, R. (2000). "Accountability": An ever-expanding concept? *Public Administration*, 78(3), 555-573.
- Mulgan, R. (2003). *Holding power to account: Accountability in modern democracies*. Palgrave MacMillan.
- Murtaza, N. (2012). Putting the lasts first: The case for community-focused and peer-managed NGO accountability mechanisms. *VOLUNTAS: International Journal of Voluntary and Non-profit Organisations*, 23(1), 109-125.
- Myers, M. D., & Avison, D. (2002). *Qualitative research in information systems: A reader*. SAGE Publications.
- Najam, A. (1996). NGO accountability: A conceptual framework. *Development Policy Review*, 14(4), 339-354.
- Neville, B. A., Bell, S. J., & Whitwell, G. J. (2011). Stakeholder salience revisited: Refining, redefining, and refuelling an underdeveloped conceptual tool. *Journal of Business Ethics*, 102(3), 357-378.
- Newman, J. (2004). Constructing accountability: Network governance and managerial agency. *Public Policy and Administration*, 19(4), 17-33.
- New Zealand Red Cross. (n.d.-a). *Migration programmes*. Retrieved March 12, 2020, from <https://www.redcross.org.nz/what-we-do/in-new-zealand/migration-programmes/>
- New Zealand Red Cross. (n.d.-b). *Supporter promise*. Retrieved March 13, 2020, from <https://www.redcross.org.nz/get-involved/support-people-need/supporter-promise/>
- New Zealand Accounting Standards Board. (2017). *PBE FRS 48*. External Reporting Board. <https://www.xrb.govt.nz/accounting-standards/public-sector/pbe-frs-48/>

- Nightingale, D., & Cromby, J. (1999). *Social constructionist psychology: A critical analysis of theory and practice*. McGraw-Hill Education.
- Niskanen, W. (1971). *Bureaucracy and representative government*. Rand McNally.
- Nooteboom, B. (2002). *Trust: Forms, foundations, functions, failures and figures*. Edward Elgar Publishing.
- Normanton, E. L. (1966). *The accountability and audit of governments: A comparative study*. Manchester University Press.
- Nussbaum, M. (2011). *Creating Capabilities: The Human Development Approach*. Harvard University Press.
- O'Dwyer, B., & Unerman, J. (2007). From functional to social accountability: Transforming the accountability relationship between funders and non-governmental development organisations. *Accounting, Auditing & Accountability Journal*, 20(3), 446-471.
- O'Dwyer, B., & Unerman, J. (2008). The paradox of greater NGO accountability: A case study of Amnesty Ireland. *Accounting, Organisations and Society*, 33(7-8), 801-824.
- O'Flynn, J. (2008). Elusive appeal or aspirational ideal? The rhetoric and reality of the "collaborative turn" in public policy. In J. O'Flynn & J. Wanna (Eds), *Collaborative Governance: A New Era of Public Policy in Australia* (pp. 181-195). ANU E- Press.
- O'Higgins, E. R. (2010). Corporations, civil society, and stakeholders: An organisational conceptualisation. *Journal of Business Ethics*, 94(2), 157-176.
- O'Leary, S. (2017). Grassroots accountability promises in rights-based approaches to development: The role of transformative monitoring and evaluation in NGOs. *Accounting, Organisations and Society*, 63, 21-41. <https://doi.org/10.1016/j.aos.2016.06.002>
- Office for the Community and Voluntary Sector. (2010). *Code of Funding Practice*. Department of Internal Affairs. [https://www.dia.govt.nz/Pubforms.nsf/URL/code-of-funding-practice.pdf/\\$file/code-of-funding-practice.pdf](https://www.dia.govt.nz/Pubforms.nsf/URL/code-of-funding-practice.pdf/$file/code-of-funding-practice.pdf)
- Office of the Auditor-General. (2006). *Principles to underpin management by public entities of funding to non-government organisations*. <https://www.oag.govt.nz/2006/funding-ngos/principles-to-underpin-management-by-public-entities-of-funding-to-non-government-organisations/>
- Office of the Auditor-General. (2008). *Public sector purchases, grants, and gifts: Managing funding arrangements with external parties*. <https://oag.parliament.nz/2008/funding-arrangements/docs/funding-arrangements.pdf>
- Osborne, D., & Gaebler, T. (1993). *Reinventing government: How the entrepreneurial spirit is transforming the public sector*. Plume.
- Osborne, S. P. (2006). The New Public Governance? *Public Management Review*, 8(3), 377-387. <https://doi.org/10.1080/14719030600853022>
- Palmer, P. D. (2013). Exploring attitudes to financial reporting in the Australian not-for-profit sector. *Accounting & Finance*, 53 (1), 217-241.

- Parent, M. M., & Deephouse, D. L. (2007). A case study of stakeholder identification and prioritisation by managers. *Journal of Business Ethics*, 75(1), 1-23. <https://doi.org/10.1007/s10551-007-9533-y>
- Patton, M. Q. (2002). *Qualitative research and evaluation methods*. Thousand Oaks.
- Paul, S. (1992). *Strengthening Public Service Accountability* (No. 136, Discussion Papers). World Bank. <https://ideas.repec.org/p/fth/wobadi/136.html>
- Pollitt, C., & Bouckaert, G. (2011). *Public management reform: A comparative analysis of NPM, the Neo-Weberian State, and New Public Governance*. Oxford University Press.
- Powell, W. W. (1996). Trust-based forms of governance. In R. M. Kramer & T. R. Tyler (Eds.), *Trust in Organisations: Frontiers of Theory and Research* (pp. 51-67). SAGE Publications.
- Prakash, A., & Gugerty, M. K. (2010). Trust but verify? Voluntary regulation programs in the non-profit sector. *Regulation & Governance*, 4(1), 22-47.
- Provan, K. G., & Kenis, P. (2008). Modes of network governance: Structure, management, and effectiveness. *Journal of Public Administration Research and Theory*, 18(2), 229-252.
- Provan, K. G., Fish, A., & Sydow, J. (2007). Interorganisational networks at the network level: A review of the empirical literature on whole networks. *Journal of Management*, 33(3), 479-516.
- Public Service Commission. (2011). *Better Public Services. Advisory Group Report*. https://www.publicservice.govt.nz/assets/Legacy/resources/bps-report-nov2011_0.pdf
- Raab, J. (2014). *Extending our knowledge on network governance*. Oxford University Press.
- Raynard, P. (1998). Coming together. A review of contemporary approaches to social accounting, auditing and reporting in non-profit organisations. *Journal of Business Ethics*, 17(13), 1471-1479.
- Refugees as Survivors New Zealand. (n.d.). *About us*. Retrieved from March 15, 2020, from <https://rasnz.co.nz/about-us/>
- Riddell, R. C. (1999). Evaluating NGO development interventions. In D. Lewis (Ed.), *International perspectives on voluntary action: reshaping the third sector* (pp. 222-241). Earthscan.
- Ring, P. S., & Van de Ven, A. H. (1992). Structuring cooperative relationships between organisations. *Strategic Management Journal*, 13(7), 483-498.
- Roberts, J. (1991). The possibilities of accountability. *Accounting, Organisations and Society*, 16(4), 355-368.
- Roberts, J. (2001). Trust and control in Anglo-American systems of corporate governance: The individualising and socialising effects of processes of accountability. *Human Relations*, 54(12), 1547-1572.
- Roberts, J., & Scapens, R. (1985). Accounting systems and systems of accountability—Understanding accounting practices in their organisational contexts. *Accounting, Organisations and Society*, 10(4), 443-456.

- Robertson, G. (2019). *Bringing Wellbeing into the Public Finance Act*. The Beehive. <https://www.beehive.govt.nz/speech/bringing-wellbeing-public-finance-act>
- Romzek, B. S. (2000). Dynamics of public sector accountability in an era of reform. *International Review of Administrative Sciences*, 66(1), 21-44.
- Romzek, B. S., & Dubnick, M. (1998). Accountability. In J. M. Shafritz (ed.), *International Encyclopaedia of Public Policy and Administration*, Volume 1. A–C. Westview Press.
- Romzek, B. S., & Dubnick, M. J. (1987). Accountability in the public sector: Lessons from the challenger tragedy. *Public Administration Review*, 47(3), 227-238. <https://doi.org/10.2307/975901>
- Romzek, B. S., LeRoux, K., & Blackmar, J. M. (2012). A preliminary theory of informal accountability among network organisational actors. *Public Administration Review*, 72(3), 442-453.
- Rose-Ackerman, S. (1996). Altruism, non-profits, and economic theory. *Journal of Economic Literature*, 34(2), 701-728.
- Rosenberg, B. (2015). The "Investment Approach" is not an investment approach. *Policy Quarterly*, 11(4), 34-41.
- Ryan, B., Gill, D., & Dormer, R. (2011). Case study – How the department defines and assesses performance and how its operational arms regard performance information. In D. Gill (Ed.), *The iron cage recreated: The performance management of state organisations in New Zealand* (pp. 255-294). Institute of Policy Studies.
- Ryan, B., Scapens, R. W., & Theobald, M. (2002). *Research method and methodology in finance and accounting* (2nd ed). Academic Press.
- Ryan, C., Mack, J., Tooley, S., & Irvine, H. (2014). Do not-for-profits need their own conceptual framework? *Financial Accountability & Management*, 30(4), 383-402.
- Salamon, L. M., & Anheier, H. K. (1992). In search of the non-profit sector II: The problem of classification. *Voluntas: International Journal of Voluntary and Non-profit Organisations*, 3(3), 267-309.
- Salamon, L. M., Sokolowski, S. W., & Haddock, M. A. (2011). Measuring the economic value of volunteer work globally: Concepts, estimates, and a roadmap to the future. *Annals of Public and Cooperative Economics*, 82(3), 217-252.
- Salamon, L., Hems, L., & Chinnock, K. (2007). *Non-profit advocacy: What do we know?* John Hopkins Centre for Civil Society Studies.
- Salancik, G. R. (1995). Wanted: A good network theory of organisation. *Administrative Science Quarterly*, 40(2), 345-349.
- Sanderson, M., Allen, P., Gill, R., & Garnett, E. (2017). New models of contracting in the public sector: A review of alliance contracting, prime contracting and outcome-based contracting literature. *Social Policy & Administration*, 52(5), 1060-1083. <https://doi.org/10.1111/spol.12322>
- Savas, E. S. (1982). *Privatising the public sector: How to shrink government*. Chatham House Publishers.

- Savas, E. S. (1987). *Privatisation: The key to better government*. Chatham House Pub.
- Schweitz, M. L. (2001, February 20-24). *NGO network codes of conduct: Accountability, principles, and voice*. International Studies Association 42nd Annual Convention, Chicago, Illinois, United States.
- Schmitz, H., Raggo, P. & Bruno-van Vijfeijken, T. (2012). Accountability of transnational NGOs: aspirations vs practice. *Non-profit and Voluntary Sector Quarterly*, 41(6), 1175-1194.
- Sekaran, U., & Bougie, R. (2016). *Research methods for business: A skill building approach*. John Wiley & Sons.
- Selviaridis, K., & Wynstra, F. (2015). Performance-based contracting: A literature review and future research directions. *International Journal of Production Research*, 53(12), 3505-3540.
- Sen, A. (2001). *Development as freedom*. Oxford University Press.
- Silverman, D. (2013). *Doing qualitative research: A practical handbook*. SAGE Publications.
- Smillie, I. (1996). Painting Canadian roses red. In M Edwards & D. Hulme (Eds), *Beyond the magic bullet: NGO performance and accountability in the Post-Cold War World* (pp. 187-197). Kumarian Press.
- Sørensen, E., & Torfing, J. (2007). *Theories of democratic network governance*. Palgrave Macmillan.
- Speklé, R. F., & Verbeeten, F. H. (2014). The use of performance measurement systems in the public sector: Effects on performance. *Management Accounting Research*, 25(2), 131-146.
- Stark, D. (2009). *The sense of dissonance: Accounts of worth in economic life*. Princeton University Press.
- Steen, G., & Schram, D. (2001). The empirical study of literature: Psychology, sociology and other disciplines. In D. Schram & G. Steen (Eds), *The Psychology and Sociology of Literature* (pp. 1-16). John Benjamins.
- Stewart, J. D. (1984). The role of information in public accountability. In A. Hopwood and C. Tomkins (Eds), *Issues in Public Sector Accounting* (pp. 13-34). Philip Allan.
- Stiglitz, J. E., Sen, A., & Fitoussi, J. P. (2010). *Mismeasuring our lives: why GDP doesn't add up: The report*. New Press.
- Strauss, A., & Corbin, J. (1990). *Basics of qualitative research*. SAGE Publications.
- Taylor, D., Tharapos, M. & Sidaway, S. (2014). Downward accountability for a natural disaster recovery effort: evidence and issues from Australia's Black Saturday. *Critical Perspectives on Accounting*, 25(7), 633-651.
- Tebes, J. K. (2005). Community science, philosophy of science, and the practice of research. *American Journal of Community Psychology*, 35(3-4), 213-230.
- Treasury, NZ. (2009). *Guidelines for Contracting with Non-Government Organisations for Services Sought by the Crown*. <https://www.treasury.govt.nz/sites/default/files/2007-11/tsyngoguide09.pdf>

- Treasury, NZ. (2011). *Working towards higher living standards for New Zealanders*. <https://www.treasury.govt.nz/sites/default/files/2011-05/tp-hls-may11.pdf>
- Treasury, NZ. (2019). *The living standards framework: Dashboard Update*. <https://www.treasury.govt.nz/sites/default/files/2019-12/lstf-dashboard-update-dec19.pdf>
- Tuckett, A.G. (2005). Applying thematic analysis theory to practice: A researcher's experience. *Contemporary Nurse*, 19(1-2), 75-87.
- Uddin, M. M., & Belal, A. R. (2019). Donors' influence strategies and beneficiary accountability: An NGO case study. *Accounting Forum*, 43(1), 113-134.
- Uhr, J. (1993). Redesigning accountability: From muddles to maps. *The Australian Quarterly*, 65(2), 1-16. <https://doi.org/10.2307/20635716>
- Unerman, J. and O'Dwyer, B. (2010). NGO accountability and sustainability issues in the changing global environment. *Public Management Review*, 12(4), 475-486.
- UNHCR. (2011). *UNHCR Resettlement Handbook*. <https://www.unhcr.org/46f7c0ee2.pdf>
- UNHCR. (2018). *Where do refugees come from?* <https://www.unhcr.org/statistics/unhcrstats/59ca6ad77/where-do-refugees-come-from.html>
- United Nations. (1951). *Convention relating to the Status of Refugees*. https://www.un.org/en/genocideprevention/documents/atrocities-crimes/Doc.23_convention%20refugees.pdf
- Valentinov, V. (2011). Accountability and the public interest in the non-profit sector: A conceptual framework. *Financial Accountability & Management*, 27(1), 32-42.
- Van Bueren, E. M., Klijn, E.-H., & Koppenjan, J. F. (2003). Dealing with wicked problems in networks: Analysing an environmental debate from a network perspective. *Journal of Public Administration Research and Theory*, 13(2), 193-212.
- Van Staden, C., & Heslop, J. (2009). Implications of applying a private sector based reporting model to not-for-profit entities: The treatment of charitable distributions by charities in New Zealand. *Australian Accounting Review*, 19(1), 42-53.
- Vangen, S., Hayes, J. P., & Cornforth, C. (2015). Governing cross-sector, inter-organisational collaborations. *Public Management Review*, 17(9), 1237-1260.
- Vivian, J. (1994). NGOs and sustainable development in Zimbabwe: No magic bullets. *Development and Change*, 25(1), 167-193.
- Walden, G. I. (2006). Who's watching us now? The non-profit sector and the new government by surveillance. *Non-profit and Voluntary Sector Quarterly*, 35(4), 715-720.
- Wallis, J., & Dollery, B. (1999). *Market failure, government failure, leadership and public policy*. Springer.
- Walsham, G. (1995). The emergence of interpretivism in IS research. *Information Systems Research*, 6(4), 376-394.

- Wellens, L., & Jegers, M. (2011). Beneficiaries' participation in non-profit organisations: A theory-based approach. *Public Money & Management*, 31(3), 175-182.
- Wellens, L., & Jegers, M. (2014). Beneficiary participation as an instrument of downward accountability: A multiple case study. *European Management Journal*, 32(6), 938-949.
- Werker, E., & Ahmed, F. Z. (2008). What do non-governmental organisations do? *Journal of Economic Perspectives*, 22(2), 73-92.
- White, S. C. (1996). Depoliticising development: The uses and abuses of participation. *Development in Practice*, 6(1), 6-15.
- Williams, A. P., & Taylor, J. A. (2013). Resolving accountability ambiguity in non-profit organisations. *Voluntas: International Journal of Voluntary and Non-profit Organisations*, 24(3), 559-580.
- Williamson, O. (1985). *The Economic Institutions of Capitalism: Firms, Markets and Relational Contracting*. Free Press.
- Wood, D.J., Mitchell, R.K., Agle, B.R. & Bryan, L.M. (2018). Stakeholder identification and salience after 20 years: progress, problems and prospects. *Business and Society*, 60(1), 196-245.
- Yin, R. K. (2003). *Case Study Research: Design and Methods* (3rd ed.). SAGE Publications.

APPENDICES

Appendix A: Traditional Public Administration, New Public Management, New Public Governance: Comparing perspectives

	Traditional Public Administration	New Public Management	New Public Governance
Primary theoretical and epistemological foundation	Political theory, social and political commentary augmented by naïve social science	Economic theory, more sophisticated dialogue based on positivist social science	Democratic theory, varied approaches to knowledge including positive, interpretive, and critical
Prevailing rationality and associated models of human behaviour	Synoptic rationality 'administrative man'	Technical and economic rationality, 'economic man', or the self-interested decision maker	Strategic or formal rationality, multiple tests of rationality (political, economic, and organisational)
Conception of the public interest	Public interest is politically defined and expressed in law	Public interest represents the aggregation of individual interests	Public interest is the result of a dialogue about shared values
To whom are public servants responsive	Clients and constituents	Customers	Citizens
Role of government	Rowling (designing and implementing policies focusing on single, politically defined objective)	Steering (acting as a catalyst to unleash market forces)	Serving (negotiating and brokering interests among citizens and community groups, creating shared values)

Note. Extracted from Denhart and Denhart (2015, p. 26)

Appendix B: Key points of the four government guidance documents

Title of document	Purpose of document	Main content
1. The guidelines for contracting with NGOs for services sought by the Crown (Treasury, 2009)	Provides basic instructions for all departments and Crown entities when entering into contracting agreements with NGOs for the delivery of public services.	<p>i) Forms of contracting or funding arrangement</p> <ul style="list-style-type: none"> • Either full or partial funding of the agreed services. • Entitlements attached to the user of a service. • Funding on the basis of outcomes achieved. • Grants (funding provided so long as certain conditions are met). • Full or partial devolution of decisions on the allocation and use of funds to a community organisation. <p>ii) Principles of Good Contract Management</p> <ul style="list-style-type: none"> • Services purchased through contracts and other types of funding relationships should contribute to the achievement of Government outcomes and objectives. Contracting should reflect the needs of the ultimate users or recipients of the service. • Contracts should provide appropriate accountability for public money. • Contracts should represent value for the public money. • The quality of service delivery will usually be of central importance. • The Crown and its organisations should act in good faith. • Government agencies should understand the nature of the organisations they and the Crown contract with. <p>iii) The lifecycle of a contracting arrangement</p> <ul style="list-style-type: none"> • Planning for the funding arrangement. • Selecting a provider. • Negotiating the terms of the arrangement. • Managing and monitoring the arrangement.

		<ul style="list-style-type: none"> . Reviewing and evaluating the arrangement. . Starting over.
2. Principles to underpin management by public entities of funding to non-government organisations (Office of the Auditor-General, 2006)	Sets out principles that public entities should apply when funding NGOs.	<p>i) Typical funding arrangement with NGOs</p> <ul style="list-style-type: none"> . Unconditional grants. . Conditional grants. . Relational contracting. . Classical contracting. <p>ii) Principles of managing funding arrangements with NGOs</p> <ul style="list-style-type: none"> . Lawfulness: Public entities must act within the law and meet their legal obligations. . Accountability: Public entities should be accountable for their performance and be able to give full and accurate accounts of their activities and have in place governance and management arrangements suitable to address any concerns. . Openness: Public entities should act in a way that is – and is seen to be – transparent. . Value for money: Public entities should use resources effectively, economically, and without waste in achieving their policies and end-user benefits. . Fairness: Public entities have a fundamental public law obligation to always act fairly and reasonably. . Integrity: Anyone who is managing public resources should do so with the utmost integrity.

3. Public sector purchases, grants, and gifts: Managing funding arrangements with external parties (Office of the Auditor-General, 2008)	Assists public entities make informed decisions and manage risks when funding an external party.	This guidance provides more detail about types of funding arrangement and their common figures, as well as providing common examples. It mentions the aspects affecting decisions on the most appropriate form of a funding arrangement, and the high-level expectations in terms of planning, selection, management, and review that accompany each type of funding arrangement.
4. Code of Funding Practice (Office for the Community and Voluntary Sector, 2010)	Embodies a common understanding of, and mutual commitment to, specified principles and minimum standards that may be used by both government agencies and NGOs.	<div data-bbox="748 592 1137 624"> Seven Core Codes of Funding </div> <ul style="list-style-type: none"> • Respect: The relationship between the funding agencies and non-profit organisations will be based on respect and will acknowledge the accountability, complementary roles, and responsibilities of each of the parties. • Cultural context: Gaining agreement from non-profit organisations may require funders to allow for different culturally-anchored processes as part of the negotiation and agreement process. • Transparency: Where there are potentially multiple applicants or providers of a service or multiple participants, the selection processes used will be fair and transparent. • Open communication: Preliminary discussions are arranged between parties to strengthen their relationship and to develop a shared understanding by all parties. • Flexibility and innovation: The potential for non-profit organisations to be innovative will be recognised and encouraged. • Integrity: All parties to the funding agreement have processes in place to ensure proper management of government funding. • Accountability: The funding agreement will clearly identify the outcomes and expectations for the activities covered by the agreement.

Appendix C: Red Cross Fundamental Principles

Red Cross Fundamental Principles

In 1965, the seven Fundamental Principles were adopted by the 20th International Conference. They were developed to link together the International Committee, Federation, and National Societies.

All Red Cross activities programmes and activities are guided by the Fundamental Principles of Humanity, Impartiality, Neutrality, Independence, Voluntary Service, Unity, and Universality. These principles allow Red Cross to provide help immediately to whoever needs it, wherever they are, whatever their race, political beliefs, religion, social status, or culture.

Humanity

The International Red Cross and Red Crescent Movement, born of a desire to bring assistance without discrimination to the wounded on the battlefield, endeavours, in its international and national capacity, to prevent and alleviate human suffering wherever it may be found. Its purpose is to protect life and health and to ensure respect for the human being. It promotes mutual understanding, friendship, cooperation and lasting peace amongst all peoples.

Impartiality

It makes no discrimination as to nationality, race, religious beliefs, class or political opinions. It endeavours to relieve the suffering of individuals, being guided solely by their needs, and to give priority to the most urgent cases of distress.

Neutrality

In order to continue to enjoy the confidence of all, the Movement may not take sides in hostilities or engage at any time in controversies of a political, racial, religious or ideological nature.

Independence

The Movement is independent. The National Societies, while auxiliaries in the humanitarian services of their governments and subject to the laws of their respective countries, must always maintain their autonomy so that they may be able at all times to act in accordance with the principles of the Movement.

Voluntary service

It is a voluntary relief movement not prompted in any manner by desire for gain.

Unity

There can be only one Red Cross or one Red Crescent Society in anyone country. It must be open to all. It must carry on its humanitarian work throughout its territory.

Universality

The International Red Cross and Red Crescent Movement, in which all Societies have equal status and share equal responsibilities and duties in helping each other, is worldwide.

Note. From <https://www.icrc.org/en/document/fundamental-principles-red-cross-and-red-crescent>

Appendix D: Success Indicators and Measures – 2017/2018

Note. Reprinted from <https://www.immigration.govt.nz/documents/refugees/nzrrs-dashboard.pdf>. Copyright 2019 by Immigration

New Zealand.

Appendix E: Indicator of success (MBIE – Red Cross Outcome Agreement)

MBIE – Red Cross Outcome Agreement (Bilateral) 2017-2020
Performance measures and outcomes as outlined in Appendix 1 (14 indicators)
Summary for period 1 July 2018 to 31 December 2018

New Zealand Red Cross is contracted to provide refugee resettlement support services for the first year after new refugee families and individuals arrive in their communities. The outcomes of this service contribute to the success of the New Zealand Refugee Resettlement Strategy vision that "refugees are participating fully and integrated socially and economically as soon as possible so that they are living independently, undertaking the same responsibilities and exercising the same rights as other New Zealanders and have a strong sense of belonging to their community and New Zealand". Fourteen indicators of success, within the 5 goals of the strategy – self-sufficiency, participation, health and wellbeing, education and housing, assess outcomes for refugees during their first year in New Zealand. The first three 2017/18 intakes have been reviewed using this outcome assessment criteria. The results are presented in this table. Some achievements are for individuals e.g. working age quota refugees, and some are for families/cases e.g. quota refugee cases.

Indicator of success		Target	Outcome after 1 year 2017-2018 intakes						
			July 17 15/145	Sept 17 51/173	Nov 17 50/141	Jan 18	Mar 18	May 18	17/18 average
Cases/Individuals per intake									
Self sufficiency									
1	95% of working age quota refugees who have been in the New Zealand community for 12 months, who are able to work, have the knowledge and confidence about the next steps towards employment.	95%	93%	98%	87%	n/a	n/a	n/a	93%
P2E			81/88	86/88	61/77				
2	100% of quota refugee cases who have been in the New Zealand community for 12 months are able to manage their household income and know how to access budgeting support if they need it.	100%	95%	96%	98%				96%
\$			52/55	50/52	49/50				
Participation									
3	80% of quota refugee cases who have been in the NZ community for 12 months are assessed as able to live independently of NZRC services. They are no longer clients of NZRC refugee resettlement support services.	80%	91%	85%	78%				85%
✓			50/55	44/52	39/51				
4	85% of quota refugee cases who have been in the NZ community for 12 months who feel confident they have developed connections with the wider community to help them be safe and secure.	85%	85%	81%	62%				76%
👥			47/55	43/52	31/50				
5	100% of quota refugee cases who have been in the NZ community for 12 months know how to access relevant local services and facilities (e.g. library, school, Work and Income, HNZC etc) independently.	100%	100%	100%	98%				99%
☀️			55/55	52/52	49/50				
6	100% of quota refugee adults who have been in the NZ community for 12 months are aware of NZ laws that affect them (e.g. school attendance, road rules, driving and tenancy).	100%	98%	98%	90%				95%
📢			86/88	86/88	70/77				
Health and wellbeing									
7	100% of quota refugee individuals who have been in the New Zealand community for 12 months are into and using primary health-care services – GP enrolled.	100%	100%	100%	100%				100%
👤			165/165	173/173	162/162				
7a	100% of quota refugees individuals who have been in the New Zealand community for 12 months are into and using primary health-care services. Have GP appointment.	100%	99%	99%	99%				99%
📅			164/165	172/173	161/162				
8	80% of quota refugee cases who have been in the New Zealand community for 12 months feel confident using health and wellbeing (including mental health and disability) services independently.	80%	91%	85%	78%				85%
✓			50/55	44/52	39/50				
9	100% of quota refugee adults who have been in the New Zealand community for 12 months are aware of NZ laws that affect their health, safety and wellbeing and understand where to get help if needed.	100%	98%	98%	90%				95%
📢			86/88	86/88	70/77				
Education									
10	100% of working age quota refugees who have been in the New Zealand community for 12 months and require ESOL support, are engaged in English language learning.	100%	96%	94%	93%				94%
💬			82/84	79/84	71/76				
10a	70% of working age quota refugees who have been in the New Zealand community for 12 months and require ESOL support, are committed to progressing their English language learning.	70%	56%	84%	51%				64%
➡️			45/81	67/79	38/71				
11	85% of quota refugee children who have been in the New Zealand community for 12 months have a parent/caregiver engaged with their ECE and/or school (primary and secondary).	85%	84%	91%	61%				78%
👨👩👦			59/69	70/77	45/74				
12	75% of quota refugee children who have been in the New Zealand community for 12 months are engaged in one or more extra curricula activities.	75%	80%	72%	50%				67%
👧👦			46/80	52/71	33/66				
Housing									
13	90% of quota refugee cases who have been in the New Zealand community for 12 months are managing their relationship with Housing New Zealand, private landlord and/or property manager.	90%	85%	87%	74%				82%
👨👩🏠			47/55	45/52	37/50				
14	100% of quota refugee cases who have been in the New Zealand community for 12 months are managing well with daily household activities including lawn mowing, rubbish disposal and maintaining their house in good condition.	100%	95%	96%	94%				95%
🧹									

Note. From the internal document provided by New Zealand Red Cross. Reprinted with permission.

Appendix F: Interview participant list

INTERVIEW PARTICIPANT LIST

Participant categories	Position	Organisation
Government agencies (4)	Senior Manager	MBIE
	Senior Advisor	Tertiary Education Commission
	Senior Advisor	MSD
	Principal	Primary school in Wellington
NGOs (13)	Senior Manager	New Zealand Red Cross
	Former Senior Manager	New Zealand Red Cross
	Manager	New Zealand Red Cross
	Senior Manager	English Language Tertiary Provider
	Senior Manager	Trust for supporting refugees
	Refugee Coordinator	Church in Christchurch
	Manager	Church Social Services
	Vicar	Church in Wellington
	Vestry Member	Church in Nelson
	Senior Manager	ChangeMakers Resettlement Forum
	Senior Manager	Health service provider in Wellington
	General Practitioner	Health service provider in Wellington
	Experienced Accountant	For various not-for-profit entities
Volunteers (3)	Three volunteers	Based in Wellington
Former refugees (10)	Eritrea (nationality)	Asylum seeker (2017 – year of arrival to New Zealand as a refugee)
	Iraq	Quota Refugee (2013)
	Myanmar	Quota Refugee (2012)
	Afghanistan	Quota Refugee (2015)
	Myanmar	Quota Refugee (2012)
	Myanmar	Quota Refugee (2017)
	Afghanistan	Reunification Refugee (2018)
	Eritrea	Reunification Refugee (2017)
	Yemen	Quota Refugee (2015)
	Eritrea	Asylum seeker (2017)

Note: Government agency, NGO, volunteer, and former refugee participants are coded as GAx, NGOx, Vx, and Rx respectively. In order to ensure confidentiality of the participants, the codes for each person are not show.

Appendix G: Information sheet for participants

Accountability for Refugee Resettlement in New Zealand INFORMATION SHEET FOR PARTICIPANTS

Developing effective accountability is a challenge facing both governments and non-government organizations when contracting to deliver social services, as highlighted by the New Public Governance reforms. Using the case study of New Zealand refugee resettlement subcontracting processes and funding, this research seeks to explore the nature and practice of accountability for provision of public services related to the resettlement of refugees in New Zealand. As such, it has the potential to recognize and give voice to the multiple actors involved in, and affected by, those resettlement processes.

This research has been approved by the Victoria University of Wellington Human Ethics Committee, application ID: 0000026118. The interview may take up to an hour, at a time and place convenient to yourself, and will be recorded. You will have the opportunity to review a hard copy of the interview transcripts for a four-week period after transcription is completed, and you may wish to request a sentence or sections of the transcripts to be deleted or corrected after your review.

This research is confidential. This means that only I will be aware of your identity but your name will not be disclosed in any reports, presentations, or public documentation. Moreover, any information that would identify you will not be used in the reports. There is a possibility that you may be recognized by those well known to you, but every effort will be taken to ensure confidentiality. Only my supervisors and I will read the notes or transcript of the interview. The interview transcripts, summaries and any recordings will be kept securely and destroyed 5 years after the research ends. The information from my research will be used in my PhD thesis and academic papers.

The name and contact details of the researchers are:

Student:

Name: Thuy Thi Thu Tran

Email: thuy.t.tran@vuw.ac.nz

Supervisors:

Names: Rachel Baskerville & Rodney Dormer

Emails: Rachel.baskerville@vuw.ac.nz;
Rodney.dormer@vuw.ac.nz

School of Accounting & Commercial Law Phone: 04 4636951 – 04 4637009

Human Ethics Committee information: If you have any concerns about the ethical conduct of the research you may contact the Victoria University HEC Convener. Email hec@vuw.ac.nz or telephone +64-4-463 5480.

Appendix H: Sample semi-structured interview questions

Accountability for Refugee Resettlement in New Zealand

QUESTIONS WILL BE TAKEN FROM THESE AS APPROPRIATE (Semi-structure interview)

Researcher: Thuy Thi Thu Tran - School of Accounting and Commercial Law, Victoria University of Wellington, New Zealand.

A. For key people in Government Agencies:

1. What are your job responsibilities?
2. Can you tell me a little about your training or previous jobs which also relate to your current position?
3. What refugee-related funding does your department receive?
4. What are the services you provide?
5. How do you provide those services?
6. What is the process of choosing a non-government organisation (NGO) to contract with for the delivery of services to refugee?
7. How many service providers does your organisation contract with?
8. How do you track the results of what the NGO has done?
9. What regulations govern the discharge of accountability?
10. What do you think accountability is?
11. What mechanisms are/should be used by NGO to provide accountability for the resources you provide to them?

B. For key people in NGOs:

1. How long have you been working in the NGO?
2. What is your role in your NGO?
3. Can you tell me a little about your training or previous jobs which also relate to your current position?
4. What services you provide refugees?
5. Do you collaborate with any other organisations to deliver refugee services?
6. Who are the funders of your NGO?
7. How do your NGO get the funding?
8. What are the criteria for applying to get the funding from government?
9. Are there any requirements from the contract with government? Can I see the contract?
10. Are there ever conflicts between your NGO's mission and the government funders' requirements? Are there any difficulties in running the contracting services?
11. Whom do you think your NGO are accountable to?

12. What do you think accountability is?
13. How does your NGO discharge accountability?
14. What regulations impact on your NGO's ability to discharge accountability?
15. What mechanisms are/should be used by your NGO to discharge accountability?
16. Why do you choose those mechanisms?
17. What do you think are the most challenging to discharge accountability?
18. What are your suggestions to achieve a greater accountability?

C. For volunteers:

1. How long have you been working as a volunteer?
2. Can you tell me a little about your training or previous jobs which also relate to your current position?
3. Why did you choose to support refugees?
4. What services do you provide to refugees?
5. What do you think are the most challenge when working with refugees?
6. How do you work with the NGO to deliver those services? Did they provide you any training?
7. How do you report to the NGO what you did for the refugees?
8. What do you think about that reporting process?
9. What are the difficulties when you work with NGO?
10. To whom do you think the NGO needs to be accountable? For what are they accountable?
11. What do you think accountability is?
12. What is your expectation on the NGO for your voluntary contribution? Do you want to receive a report from the NGO on what volunteers did for refugees? What kind of reports do you want to receive?
13. Do you think volunteers' voices are heard by the NGO?
14. Do you have any suggestions to achieve a greater accountability?

D. For beneficiaries (refugees):

1. Can you tell me a bit about yourself? Would you mind telling me about why and how you came here?
2. What difficulties did you meet when you came to settle in New Zealand?
3. What services have you received as a refugee in New Zealand?
4. Do you know who provides those services?
5. What do you think about those services you have received? (Do you like those services? Are you satisfied with the services? What don't you like about them?)
6. Have you had any problems with the refugee services before?
 - Yes → What was the problem? Did you talk to anyone from the service provider about that? Was the problem solved?
 - No → If yes, would you talk to anyone from the service provider? Do you think the problem would be solved?
7. What other services do you want to get? Why?

Appendix I: Consent to interview

Accountability for Refugee Resettlement in New Zealand

CONSENT TO INTERVIEW

Researcher: Thuy Thi Thu Tran - School of Accounting and Commercial Law, Victoria University of Wellington.

- I have read the Information Sheet and the project has been explained to me. My questions have been answered to my satisfaction. I understand that I can ask further questions at any time.
- I agree to take part in an audio-recorded interview.

I understand that:

- I may withdraw from this study at any point four weeks after the interview, without giving any reason, and any information that I have provided will be destroyed.
- The information I have provided will be destroyed five years after the research is finished.
- Any personal information I provide will be kept confidential to the researcher and the supervisors.
- I understand that the results will be used for an PhD thesis and a summary of the results may be used in academic reports and/or presented at conferences.
- I also understand that any outputs from this research will not use my name but may be attributed to the role that I fulfil along with those of other participants in similar roles.
- I would like a transcript of my interview by email Yes ☐ No ☐
- I would like to receive a summary of findings and have added my email address below. Yes ☐ No ☐

Signature of participant: _____

Name of participant: _____

Date: _____

Contact details: _____