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NGOs, public accountability, and critical accounting education: Making data speak

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ABSTRACT

The purpose of the paper is to provide theoretical and empirical insights into NGO accountability in the context of public sector accounting. We present a case study of two advocacy Italian NGOs which act as *informational surrogates* in the accountability relationship between local governments and the civic public. We extend the concept of surrogate accountability by integrating accounting education as one of its features. Alongside making data accessible, NGOs in our case explain accounting terms and organise educational events. By doing so, they aim to “repair” the weak information link in the accountability mechanism of local governments.

1. Introduction

NGO accountability is an important but elusive concept in many respects (Agyemang, O’Dwyer, & Unerman, 2019; Cordery, Rahman Belal, & Thomson, 2019; Lehman, 2007). Alongside the proliferation of definitions and approaches, conceptual difficulties are related to the recent insight that NGO accountability can be properly understood only in the broader context. For example, NGOs can act as an intermediary within standard accountability mechanisms, supporting accountors who are not able to directly exercise control over accountees¹ (Rubenstein, 2007). This inability to exert control might be due to a lack of knowledge or illiteracy, leading not only to an inability to impose sanctions but, first of all, to an incapacity to collect and process the relevant information that is necessary to estimate whether sanctions are required.

We analyse the role of NGOs in enhancing local government accountability towards their stakeholders, particularly the civic public². At first glance, the accountability mechanism might seem to be straightforward (electoral accountability which allows constituents to sanction their political representatives by voting them out of office). However, the most recent discussions suggest that government stakeholders, particularly citizens, are increasingly disengaged from political institutions (Sandel, 1996; 2020; Shafik, 2021; Stiglitz, 2019) and feel that they have little influence over government decision-making (e.g. Hansard Society, 2016; OECD, 2020). In this context, citizens find themselves restricted in their ability to control governments because they are often not heard and lack time, but also have limited access to relevant information and lack the knowledge necessary to interpret it (Ebdon & Franklin,

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¹ “Accountors” are also referred to as “accountability holders”, while “accountees” are also called “those who are held accountable” or “power wielders”.

² We define the civic public as individuals, organisations and networks that are interested in and have a stake in the life of a community.

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2004; Fung, 2015; Nyamori, Lawrence & Perera, 2012). By *information*, in this paper we primarily mean accounting information that is essential for the accountability mechanism to work (Gallhofer & Haslam, 2019; Dillard & Vinnari, 2019; Power, 2004; Roberts, 2017). If this information is inaccessible or incomprehensible for accountability holders, the accountability relation might not function properly, resulting in an accountability gap.

Recently, NGOs started playing a vital role in closing this gap by advocating higher transparency and accountability and enhancing the emancipatory potential of accounting (Belal, Cooper, & Khan, 2015; Denedo, Thomson, & Yonekura, 2017; Denedo, Thomson, & Yonekura, 2018; Gallhofer, Haslam, Monk, & Roberts, 2006; Gallhofer, Haslam, & Yonekura, 2015; Thomson, Dey, & Russell, 2015). We contribute to this literature by presenting a case study of two Italian advocacy NGOs which function as *informational surrogates* (Rubenstein, 2007) between local governments and citizens and make an effort to re-shape the traditional forms of their communication about financial matters. Based on insights from open government literature (Attard et al., 2015; Heald, 2012; Hood, 2010; Lourenço, 2015; Ruijter, Grimmelikhuijsen & Meijer, 2017), research on critical accounting education (McPhail, 2001; Thomson & Bebbington, 2004) and our empirical materials, we make an important contribution which extends Rubenstein's concept of surrogate accountability. While discussing informational surrogates, Rubenstein primarily focuses on their ability to *gather* information about accountees' activities on behalf of accountability holders and to substitute the latter. However, we claim that, first, it is not enough to make information accessible, as data do not speak for themselves; the accountability holders must be able to comprehend and use data. Thus, to fulfil their function, informational surrogates must provide data access *in combination* with explanations of information and accounting learning initiatives. By making governmental accounting practices more accessible to *and* understandable for individuals who are not accounting savvy, the NGOs in our study create the precondition for holding local governments accountable. Second, in our case, the NGOs do not simply substitute the civic public (e.g., activists, active citizens, and journalists³) in their function as accountability holders, but rather aim to emancipate⁴ them by enabling them to use accounting information to achieve their individual goals, for example, to produce alternative accounts⁵ or a piece of critical journalism. More generally, NGOs' work enhances the ability of accountability holders to ask relevant questions, offer reasons and deliberate on accounting matters. Hence, our paper contributes to the accountability literature by further developing the idea of informational surrogate accountability by pointing to *education* as its important element. While doing so, we address Gallhofer and Haslam's (2019) and Steccolini's (2019) calls to further explore the emancipatory potential of accounting, especially in the context of the public sector. The paper at hand empirically explores this issue.

While highlighting the emancipatory potential of accounting, which can be enhanced by NGOs, we are conscious that "project[s] of emancipatory social change [are] more like a voyage of exploration" (Gray, Brennan & Malpas 2014, p. 258). Therefore, we are far from stating that NGOs' work with data and their educational efforts will rapidly and completely solve the problem of the insufficient knowledge and participation of "vulnerable" and "marginalized" stakeholders. Rather, we investigate empirically *whether* – by means of innovative tools such as web applications and accounting learning initiatives – advocacy NGOs have the potential to emancipate the civic public.

The paper proceeds as follows. Section 2 reviews the literature on challenges within the accountability mechanism of local governments as well as the concepts of standard and surrogate accountabilities. Drawing on this literature, the section provides a framework for conceptualizing NGOs as informational surrogates with educational intent. We also review the relevant literature on emancipatory accounting. Section 3 explains the research design and outlines the empirical data used in the paper. Then, in Section 4, the main findings of the case study are presented. In particular, we discuss how NGOs function as informational surrogates by means of the visualisation and explanation of accounting information in web applications (Section 4.1) and in educational seminars (Section 4.2). Subsequently, we discuss the emancipatory potential of surrogate accountability (Section 5). In Section 6, we provide a discussion on how our findings extend Rubenstein's concept and contribute to a better understanding of NGOs' role in emancipating the civic public. Finally, Section 7 provides some closing remarks and suggests implications for future research.

2. Theoretical framework and review of the relevant literature

2.1. Standard versus surrogate accountability

In OECD countries, on average, only one in three people feel that they have a say in what government does (OECD, 2020). This feeling of being unheard disengages citizens from their communities and political institutions, making it difficult to hold governments to account and widening the accountability gap. The current literature on accountability frequently stresses the asymmetric and unequal character of the relation between accountability holders and those who are held accountable. We contend that the "Accountability in an Unequal World" framework developed by Rubenstein (2007) is a useful construct for theorising accountability

³ We consider active citizens and activists to be diverse groups of the civic public: "[w]hile activist citizens engage in writing scripts and creating the scene, active citizens follow scripts and participate in scenes that are already created" (Isin, 2008, p. 38). Following this concept, we consider "activists" to be members of organised social movements, while "active citizens" are individuals who have an interest in community matters but are not part of any organisations.

⁴ Following other studies on emancipatory accounting (Gallhofer & Haslam, 2003; Célérier & Cuenca Botey, 2015), we adopt the definition of emancipation provided by Inglis (1997, p. 11): "[emancipation is a process that involves] a continual struggle to reveal the ever-changing nature of power [...] [in which individuals] have sufficient resources to get their own way and do what they want despite [...] the resistance of others".

⁵ Alternative accounts represent organisations in an alternative, non-conventional way and are used by campaigners and activists to promote their views and goals and to challenge official and hegemonic positions (Gallhofer, Haslam, Monk & Roberts 2006; Denedo, Thomson & Yonekura (2018).

mechanisms under conditions of power disparity.

Rubinstein (2007) juxtaposes the concept of “surrogate accountability” with that of “standard accountability”. In the case of standard accountability, the accountants are supposed to be powerful actors who are able to (1) set *standards* to which accountees will be held accountable, (2) collect *information* about accountees’ compliance with those standards and (3) *sanction* those who function in an inappropriate manner. However, in situations of inequality and information asymmetry, the accountant might not be able to limit the power of accountees, making the standard model of accountability less effective. In these situations, Rubinstein calls for a “second-best” form of accountability, where a third party acts as *intermediary* in the standard (overarching) accountability relationship between the accountant and the accountee. Rubinstein (2007) refers to this third party as a “surrogate”, namely “...an actor [...] who substitutes for accountability holders during one or more phases of the accountability process: setting standards, finding and interpreting information, and, most importantly, sanctioning the power wielder if it fails to live up to the relevant standards” (p. 617, *emphasis added*).

For example, Rubinstein (2007) considers the accountability link between elected politicians and citizens to illustrate a standard electoral accountability framework. Political representatives provide information about their past activities and thus can be controlled and sanctioned, e.g., voted out of office. Importantly, according to the standard accountability concept, “significant involvement by accountability holders is often necessary for the sanctioning of the power wielders [accountees] to be appropriate and effective – and even, in many cases, to happen at all.” (p. 617)

However, quite often, accountability holders are too weak to exercise the necessary control. This holds true for the accountability relationship between governments and the civic public in many aspects. While Rubinstein focusses primarily on the limited ability of accountability holders to *sanction* the powerful agents, we would like to highlight the sustained weakness of the *information link* in the accountability mechanism in the public sector. An important element of this link is accounting.

Since the introduction of New Public Management (NPM) reforms, accounting information has become an important, but often controversial, channel in the accountability relationship between governments and their stakeholders. Accounting scholars have argued that reporting of accounting data is often opaque, useless for recipients or merely symbolic (Almquist, Grossi, van Helden, & Reichard, 2013; Anessi-Pessina et al., 2020; Bracci, Humphrey, Moll, & Steccolini, 2015; Carnegie & West, 2005; Lapsley, 2009; Shaoul, 1997; Steccolini, 2019). The information provided in accounting documents often does not enable users to scrutinise where and why the money was targeted and whether the target has been achieved, and if not, why. The reports in their current form seem not to serve these goals well: users are not able to find and navigate documents and often do not receive relevant information⁶. More generally, the existence of “multiple, conflicting, inconsistent and uneducated users” (Young 2006, p. 596) who are endowed with heterogenous needs has often been neglected by accounting preparers.

At the same time, governments have intensified their efforts to communicate their policies to citizens and engage them in decision-making. However, as already mentioned, the involvement of citizens in democratic control processes – which is crucial for the functioning of the accountability mechanism according to Rubinstein (2007) – has often been dissatisfactory and faced significant challenges and caveats (Brummel, 2021; Damgaard & Lewis, 2014; Fung, 2015). Even explicit efforts to engage citizens with accounting and thus improve government accountability have not been particularly successful. The most prominent examples have been open government initiatives, participatory budgeting, and popular reporting (e.g., Barbera, Sicilia, & Steccolini, 2016; Biondi & Bracci, 2018; Brun-Martos & Lapsley, 2017; Safarov et al., 2017; Worthy, 2015; Yusuf, Jordan, Neill, & Hackbart, 2013).

Most importantly for our discussion, these initiatives were based on the idea that if financial transparency is provided, the available data will be automatically used by citizens for effective monitoring of decision-makers. This assumption should be challenged on two fronts.

First, scholars who study the relationship between accountability and open government point out that *public data*, i.e., data freely accessible to the public, might not necessarily be *open data* (Attard et al., 2015; Heald, 2012; Hood, 2010; Lourenço, 2015; Park & Gil-Garcia, 2021; Ruijter, Grimmelikhuijsen & Meijer, 2017; Worthy, 2015). The Open Knowledge Foundation⁷ defines open data as “data that can be freely used, re-used and redistributed by anyone”. “Free use” implies that data are available as a whole in a convenient and modifiable form at a reasonable cost. “Re-use and redistribution” mean that data are provided under terms that permit free republishing and intermixing with other datasets. Finally, an important feature of open data is “universal participation”. It means that there is no discrimination against persons, groups or fields of endeavour. In other words, everyone must be able to use, re-use and redistribute data. Thus, if data provided by governments do not fulfil the criteria of open data, they might be not very helpful for holding governments to account.

Second, many participatory and democratic initiatives require “numerate and calculating citizens” (Rose, 1991). However, the “technicality” of accounting information excludes citizens who are not accounting savvy, undermining their ability to develop critical perspectives on government’s activities (Norris, 2011).

The described weaknesses of the information link between local governments (accountees) and the civic public (accountants), namely the lack of sufficient and useful accounting data and the limited ability of civic public to understand them, call for a “second-best” form of accountability (Rubinstein, 2007), e.g., *surrogate accountability*. Importantly, it has been observed that NGOs⁸ can function as surrogates in the public sector. Indeed, recently, the accounting literature has reported that NGOs have started playing a

⁶ A recent review of research on the users of public sector accounting information is provided in van Helden & Reichard (2019) and Svetlova & Pazzi (2021).

⁷ <https://opendatahandbook.org/guide/en/what-is-open-data/>

⁸ We adopt the definition of NGOs as “autonomous, non-profit-making, self-governing and campaigning organisations with a focus on the well-being of others” (Gray, Bebbington, & Collison, 2006: 324).

vital role in closing the accountability gap between decision-makers and citizens by making financial data available, exposing governments to popular scrutiny and advocating higher transparency and accountability (e.g., Denedo et al., 2017; Gallhofer et al., 2006; Lehman, 2007; Thomson et al., 2015). For example, the burgeoning literature on the roles of NGOs in dialogic accounting has highlighted that NGOs can use alternative accounts to problematise and represent the position of those whose voice cannot be heard within established formal governance and accountability systems (Apostol, 2015; Denedo et al., 2017).

Building upon these findings, we highlight the more subtle – albeit very important – function that NGOs could play as *informational surrogates* in accountability relations. Such NGOs aim to “repair” the weak information link in the accountability mechanism of local governments. They require a more detailed empirical analysis. Thus, we formulated the following question:

RQ1: How do NGOs function as informational surrogates with educational intent within the overarching accountability relationship between local governments and the civic public?

2.2. NGOs and emancipatory accounting

In the previous section, we provided an overview of the concept of surrogate accountability which we will mobilise to investigate the role of NGOs in democratising accounting information and enhancing its emancipatory potential. Thus, with our work, we tune into research on accounting as a communicative social practice (Gallhofer & Haslam, 2003, 2019) “that functions as a *system of informing* that renders transparent and enlightens with the effect of social betterment. It is a vision in which a progressive community comes to control accounting rather than be controlled by it, a reflection of a proper accountability” (Gallhofer & Haslam 2003: 7).

Critical accounting researchers have studied several contexts and situations in which accounting can realise its emancipatory potential. For instance, Gallhofer et al. (2006) provide a case on Corporate Watch, a group involved in counter accounting through the use of online reporting. They particularly emphasise the role of reporting on the internet as a way of democratising accounting through the effective dissemination of information and provision of alternative views on corporate activities. The emancipatory role of the internet is another crucial aspect of our study.

At the same time, Gallhofer and Haslam (2003: 53) highlight critical accounting education as an important way of realising the emancipatory potential of accounting: “The language of accounting has to be more comprehensible to the public so that they could better control it and make use of it in the name of emancipation”.

Indeed, as highlighted in the previous section, government accounting information is often not available in open format and citizens might not have the knowledge to use and interpret it. We argue that, without educational efforts, government public data would remain silent, and dialogue and accountability would not be facilitated. Thus, in accordance with the critical accounting research programme, the NGOs in our case study recognize the ability to control the educational process and the “hidden agenda” behind controlling it as a crucial component of power and highlight the importance of accounting literacy and its transformative role for users. However, the critical role of teaching accounting has been fulfilled so far primarily by educational institutions, such as schools and universities (McPhail, 2001, Contrafatto, Thomson, & Monk, 2015; Thomson & Bebbington, 2004). In contrast, here we describe a case of developing a critical educational process at the interface of NGOs, local governments, universities and the civic public, in which a specific type of advocacy NGO functions as an informational surrogate.

In accordance with critical finance and accounting studies and the New Literacy Studies, we consider financial literacy to be an important pre-condition for critical thinking (Brown, 2009) and for effective social involvement, which requires “numerate and calculating citizens” (Rose, 1991). Importantly, Thomson and Bebbington (2004, 2005) argue that accounting education might require a specific pedagogical approach that helps to realise the emancipatory potential of accounting. They call for dialogical (transformative) education, as propagated by Freire (1996). This type of education is based on “posing of problems for human beings in their relations with the world” (Freire, 1996: 60). Visualisation plays an important role. Students possess agency, are in active dialogue with teachers and are encouraged to pursue their interests. Thus, for Freire, education is not about knowledge transfer, but communication and dialogue within specific contexts.

At the same time, the emancipatory pedagogical approach implies that financial literacy is not about a given (or missing) ability to read and write accounting documents; it is “not a singular capability that, when gained, will automatically affect people’s financial practices” (Bay, Catasús, & Johed, 2014: 43) and lead to higher engagement. Hence, we agree that:

accounting research might benefit from investigations into the interplay between skills and context and how accounting literacy is constructed and recognised to include and exclude actors from speaking and reading ‘Accountish’. [...] [F]or most consumers of financial information, accounting is, if anything, a second language. This perspective [...] opens up a possible venue of research that extends beyond the studies of how accounts are produced to *study the ways in which accounts are (not) consumed* (Bay et al., 2014: 43, our emphases).

This is exactly the approach we pursue in our paper. The case study we present investigates the potential emancipatory aspect of *calculative and communicative practices in the public sector* when they include a specific type of accounting education.

The literature on emancipatory accounting has not analysed this type of education sufficiently. For instance, Gallhofer et al. (2006) look at the potential of counter-accounting via the internet without discussing the emancipatory potential of *education through the internet*. Thomson & Bebbington (2004, 2005) explore dialogic critical accounting education solely in the official formats provided by schools and higher education, without paying attention to the *education of diverse groups of the civic public*. In this paper, we highlight the need to look at a specific type of accounting education, for instance by exploring the emancipatory potential of surrogates (e.g., NGOs) who blend internet tools and various critical accounting education formats to enhance standard accountability relationships. This possibility is particularly relevant in the context of the public sector, where the current lack of access to and understandability of

accounting information hampers the accountability relationship between the government and the civic public.

Nonetheless, one should address the sceptical voices about NGOs' engagement and effectiveness. A frequently voiced argument is that NGOs and similar initiatives are caught in the capitalistic logic and market structures and thus often fail to fulfil their goals. Furthermore, Rubenstein (2007) considers surrogate accountability to be a "second-best" alternative to the standard model: While acting on behalf of accountability holders, surrogates might misunderstand, misrepresent or treat the interests and views of those whom they replace and represent paternalistically. In other words, the emancipation of the civic public might be suppressed by surrogates. This aspect deserves further investigation. Thus, by the mean of our case study, we will examine the following question:

RQ2: To what extent do the educational efforts of NGOs have emancipatory potential for the civic public?

3. Research setting and data

3.1. Context of the study: Local governments, civil society, and public data in Italy

Italy has a four-tier administrative system. It consists of the central government, 20 regions, about 110 provinces and around 8100 municipalities. Municipalities and provinces are usually categorised as local governments. The case study presented in this research focuses on the accountability of municipalities towards their stakeholders and on the role of national-level NGOs within this accountability relationship. Municipalities represent the lowest level of government and are responsible for many activities affecting the every-day life of citizens. They are in charge of and accountable for all administrative functions concerning the local community, such as social services, public transportation, waste collection, street lighting and road maintenance. Some of these services are externalised to private companies, public-private partnerships, or local public enterprises. Municipalities raise income from local taxes and from fees for the services they provide.

The political and administrative structure of municipalities consists of the mayor (sindaco), the executive board (giunta comunale) and the city council (consiglio comunale). The mayor and the city council are elected, while the members of the executive board are directly appointed by the mayor. The members of the executive board – also known as "alderpersons" (assessori) – have an executive role in specific administrative areas. For instance, the budget alderperson oversees drafting the budget proposals which are submitted to the council for discussion and approval.

According to the Local Governments Act (Decreto Legislativo 267/2000 Article 161), Italian local governments are required to fill in standardised annual budget forms and reports and to send them to the Department for Local Governments (DLG). The DLG collects all the files and publishes them on the website. The main purpose of collecting these data is not for public accountability but to produce consolidated accounts and an overview of the overall level of local governments' debt. Ideally, members of the public can access the DLG database and search for grants, debt numbers, budgets, annual reports and performance indicators for all Italian local governments (municipalities, provinces, combined municipalities, mountain communities and metropolitan municipalities). As Appendix A illustrates (Figs. A1 and A2), however, the DLG's database provides the data in a very crude form and without explanations; it does not allow users to make any analyses, for example, direct comparisons between municipalities or over time. *This is a clear example of public data that are not open.* Thus, although the information is officially provided, it can hardly be used to hold local governments accountable.

More generally, similar to other democracies, Italy has witnessed low electoral participation, declining credibility of the political parties and unions as well as a growing gap between the people and elites, causing feelings of abandonment among the general public (ISTAT, 2021; Ginsborg, 2001, 2013; Rondinella, Segre & Zola, 2017). Against this backdrop, some NGOs have been striving to stimulate civic engagement and participation, making information available in an accessible format, and educating the public in using this information for democratic processes (Rondinella, Segre & Zola, 2017). Our case study focuses on two small advocacy NGOs which aim to promote transparency and public engagement.

3.2. The two NGOs in our study

We conducted a case study on two small Italian NGOs⁹. NGO1 advocates transparency with regard to the conduct of public institutions and the spending of public funds at central and local levels. Ultimately, NGO1's mission is to empower the public by enabling it to use accounting data to hold governments accountable. According to its statute, NGO1 can develop several *initiatives* to achieve its mission, such as the creation of open data platforms and the provision of training to improve users' ability to work with data. Thus, NGO1 has initiated various online projects and created web platforms, one of which – OpenAccount (anonymised) – was launched as a dashboard displaying standardised budgets, reports and performance indicators of all Italian local governments and politicians in an accessible and useful way. By means of visual and user-friendly tools, this web application allows users to compare how public resources are spent over time and across different municipalities and to perform benchmarking and longitudinal analyses.

NGO2 promotes peace, social and economic justice, equality, citizenship rights, bottom-up participation, social inclusion, and intercultural dialogue. To achieve this mission, NGO2 fosters processes of social change through advocacy, communication, non-formal education, training and research. In particular, NGO2 is well-known in Italy for its reports on the counter budget of the Italian central government. Importantly, this NGO also coordinates a social campaign – An Alternative (anonymised) – which distances

⁹ We classified the two NGOs in our case study as small organisations based on the number of the employees. Both NGOs have less than ten full-time employees.

Table 1
List of interviews.

Interview	Date	Interviewee	Mode
Interview 1	May 2018	NGO 1, Representative 1	Skype interview
Interview 2	May 2018	Academic 1, Seminar Organiser	Skype interview
Interview 3	May 2018	Academic 1 and Academic 2, Seminar Organisers	Skype interview
Interview 4	Aug 2018	Seminar participant 1 [university student]	Skype interview
Interview 5	Nov 2018	Bologna local government' budget alderperson	Telephone interview
Interview 6	Dec 2018	NGO 1, Representative 1	Skype interview
Interview 7	Mar 2019	NGO 2 and An Alternative, Representative 1	Skype interview
Interview 8	Mar 2019	Seminar participant 2 [Bologna's local government councillor]	In person
Interview 9	Mar 2019	Seminar participant 3 [Bologna's local government councillor]	Telephone interview
Interview 10	Apr 2019	Seminar participant 4 [trade unionist and activist]	Telephone interview
Interview 11	Apr 2019	Seminar participant 5 [activist]	Telephone interview
Interview 12	Apr 2019	Seminar participant 6 [university student]	Telephone interview
Interview 13	Apr 2019	Seminar participant 7 [social enterprises' members and activist]	Telephone interview
Interview 14	Apr 2019	Seminar participant 8 [active citizen and intern in local NGO]	Telephone interview
Interview 15	May 2019	Seminar participant 9 [activist]	Telephone interview
Interview 16	May 2019	Journalist 1	Telephone interview
Interview 17	May 2019	Journalist 2	Telephone interview
Interview 18	July 2019	NGO 2 and An Alternative, Representative 1	Skype interview
Interview 19	July 2019	Seminar participant 4 [trade unionist and activist]	Telephone interview
Interview 20	Jan 2021	Academic 1 Seminar Organiser	Skype interview

Notes: For each seminar participant, the table indicates the profession he/she held in March 2017 at the time of the educational seminar. Participants 4, 5, 7 and 9 are defined as "activist" since they were members of organised social movements, while participants 1, 6 and 8 are considered as "active citizens" because of their interest in community matters but they are not part of any organisations. Participants 1–4 and 6–7 were working/studying in Bologna at the time of the seminar. Participants 5, 8 and 9 were residents of municipalities located in the same region as Bologna (Emilia Romagna).

itself from the traditional neoliberal perspective on the economy.

NGO1 and NGO2 have co-organised and promoted educational seminars on governance and the accounting of central and local governments. These seminars are a focal point of our research.

3.3. Data

The data collection in our project was conducted through semi-structured interviews and the study of documentation (e.g., the NGO statutes, seminar flyers), newspaper articles and social media contributions (e.g., NGO's blog). Twenty semi-structured interviews were conducted with representatives of NGO1 and NGO2, seminar participants, municipalities' officials and the local media (Table 1). Interviews with the NGOs' representatives helped to set the context of the case study and understand how their educational initiatives came about. The academics who were involved in the seminars provided us with information about why and how seminars were organised and about the dynamics between the presenters and participants. Furthermore, the seminar organisers gave a good overview of the challenges and obstacles the NGOs, municipality and citizens face with continuing the educational engagement. We also conducted interviews with seminar participants and discussed how they had used the knowledge acquired during training. The average length of the interviews was one hour.

Following an interpretative approach to cross-cultural management research, the interviews were conducted in Italian (except for two, namely Interview 18 and Interview 20) and then translated by one of the researchers. The interviews were transcribed and coded using the Nvivo software.

We aimed to make sense of the empirical material in a process of "iteratively seeking to generate a plausible fit between problem, theory, and data" (Ahrens and Chapman, 2006). We conducted a thematic analysis (Fereday & Muir-Cochrane, 2006; Braun & Clarke, 2006). In particular, we used a hybrid approach of top-down (theoretical, deductive) and bottom-up (data-driven, inductive) coding and theme development. Both coding schemes are presented in Table 2.

Subsequently, we re-combined the theoretical and data-driven themes into the framework model (Fig. 1) which we used to analyse and interpret the empirical materials. With this framework, we investigated exactly how both NGOs act as informational surrogates and strive to fulfil their educational mission in the context of public accounting.

Table 2
Coding scheme.

First-order codes	Second-order themes	Aggregate themes
Theoretical (deductive) coding (Rubinstein 2007)		
<ul style="list-style-type: none"> • Insufficient dialogue between local governments and citizens • Not accounting-savvy citizens • Data not in accessible format • Under-utilized data • Under-valued data 	<ul style="list-style-type: none"> • Weak link between local governments and citizens • Raw public data 	Standard informational accountability
<ul style="list-style-type: none"> • NGOs can improve transparency • NGOs strengthen the dialogue between local governments and citizens • NGOs make data speak • NGOs provide citizens with accounting skills and knowledge 	<ul style="list-style-type: none"> • Data as an important informational link • NGOs as informational surrogates 	Surrogate informational accountability
Inductive coding		
<ul style="list-style-type: none"> • Putting data into an accessible format • Enhancing data availability on an internet platform • Drawing up graphs based on the data • Providing a dashboard • Explaining accounting jargon • Providing training • Giving citizens practical tools to understand and use accounting information • Providing accounting knowledge • Making comparison between sets of data possible • Increasing an awareness of the environment in which data emerged • Connecting data users to close-to-home themes and issues • Awakening users' interest and imagination 	<ul style="list-style-type: none"> • Digitalization of data • Visualisation of data • Data accessibility • Explanation of data • Understandability of data 	Accounting education of the civic public
<ul style="list-style-type: none"> • Creating alternative accounts • Challenging the work of local governments in journalistic publications 	<ul style="list-style-type: none"> • Diverse types of data users • Various individualized ways of using data and accounting knowledge 	Emancipatory use of accounting information

4. NGOs as informational surrogates with educational intent

Our empirical materials suggest that NGOs as informational surrogates change the accountability link between local governments and the civic public in two ways. First, they *make data speak* by visualising and explaining accounting information in web applications. Second, they organise educational events. Let us now discuss these tools in more detail.

4.1. Presenting and explaining data

NGO1 presents and explains the standardised budgets, reports and performance indicators of the Italian municipalities on its website. NGO1's platforms are based on public data that are already publicly available on the DLG database. NGO1 felt that this database was under-used and under-valued. In 2013, NGO1 was awarded a grant by the regional government and the European Union to support projects fostering the use and exploitation of open data. The following year, the OpenAccount platform was launched. This platform allows users 1) to explore budgets and reports for each municipality and 2) to compare municipalities and rank them according to per-capita expenditure and revenue. Let us briefly explain these functions in more detail.

Fig. B.1 in [Appendix B] shows screen shots of OpenAccount's website dedicated to the municipality of Bologna. At the top of the page, a timeline shows the names of the mayors and their political parties from 2005 to 2015¹⁰. This is followed by a comparison between Bologna's budget and annual report figures in 2015, revealing the revenue and expenditure variance between the budget and

¹⁰ In 2016, Italian local governments implemented an accounting reform (Legislative Decree n. 188/2011). This reform aimed to harmonise the accounting system of Italian regions and local governments (municipalities and provinces) in anticipation of the European Public Sector Accounting Standards (EPSAS). It introduced substantial changes to the presentation and disclosure of budgets and reports (Mussari & Sorrentino, 2017). Due to these amendments, it is not possible to compare the data before and after the reform. Therefore, NGO1 has restructured OpenAccount, splitting it into two separate datasets. Consequently, the time series presented on OpenAccount stops in 2015 and starts again in 2016 – and a trend analysis can be performed on the period 2005–2015 and from 2016 onwards.

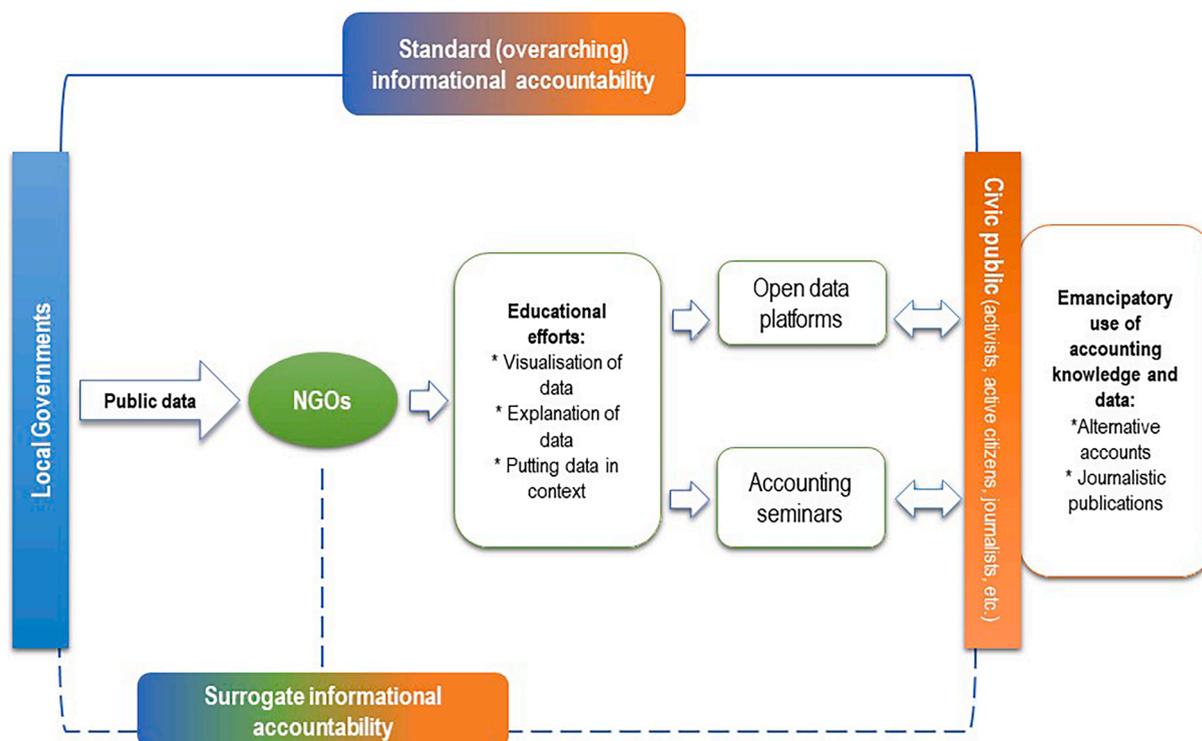


Fig. 1. Surrogate accountability with educational intent.

annual report to users. For example, the amount of the actual loans (“prestiti”) is 82.7% less than expected. The bubble graph shows different levels of variance such as “an increase of over 25%”, “a stable value” or “a reduction of over 25%”. The aim of the visualisation is to help users to understand the local governments’ priorities with regard to expenditure and revenue even if they are not familiar with the accounting term “variance”.

Furthermore, Fig. B.2 in [Appendix B] displays screen shots of Bologna’s revenue figures from the 2015 annual report and their trend over time. Users without a command of accounting jargon can find definitions of the revenue and expenditure items by clicking on the question mark beside each line. For example, Fig. B.2 shows a description of the first line of revenue which appears when a user clicks on the question mark: “Sum of taxes collected (shown on the report)/forecasted to be collected (shown on the budget) by the municipality”.

Importantly, OpenAccount allows users to compare municipalities with each other and over time. The comparison function is the tool most used by the civic public (e.g., active citizens and journalists), as the NGO1 representative explained. By *making numbers talk to people* in this way, OpenAccount seems to potentially increase the level of interaction and situational relevance of accounting data for users:

Having a single number without making comparisons is like having speechless data – a piece of data that does not talk. Without comparisons across municipalities and time, data are without a voice; they cannot speak. (NGO1, Representative 1)

The OpenAccount’s comparative tool¹¹ stimulates users’ curiosity and leads them to ask questions:

In the Italian context, people are prone to compare neighbouring villages – in a parochial manner. The possibility of making comparisons [with familiar contexts and issues] supported by financial data is something that can trigger people’s imagination. If the numbers are understandable, then non-professional users can make sense of them. (NGO1, Representative 1)

Besides the dashboard, NGO1 publishes analyses and interpretations of particular items of revenue and expenses (such as cultural expenses, local governments’ debt, per-capita taxes, etc.) in its blog. The blog is used by activists to inform their campaigns and by journalists to inform newspaper coverage on public accounting issues and initiate local debates.

4.2. Educational events as an accountability experiment

Since 2016, NGO1 – in collaboration with the An Alternative campaign organised by NGO2 – has provided an educational seminar

¹¹ NGO1 is aware that comparisons and benchmarking possibilities might be not straightforward in case local governments adopt different externalisation strategies that will impact the numbers on the budgets and reports.

Table 3
Bologna Seminar: outline, presenters, and content.

Day 1	Chairs and presenters	Brief description
Introduction to the seminar	NGO1, Representative NGO2, Representative	NGO1 and NGO2 presented their activities and outlined the aim and content of the seminar.
The budget cycle: legislation, processes and content	Expert on local government's accounting (collaborator of NGO2)	The session provided an overview of the legal requirements to prepare and disclose local governments' budget and reports. The session focused on the differences between the current accounting system and a new one introduced by the latest reform ¹ .
How to read Bologna's financial and non-financial data	2011–2016 Bologna's budget alderperson Head of Bologna' Data and Statistical Office	This session was dedicated to analysing and discussing Bologna's financial and non-financial information (e.g. budget, account, sustainability report, gender report, and consolidated report). In particular, the disclosure of financial information was explained by the former Bologna's alderwoman. While non-financial information was discussed by the Head of Bologna's Data and Statistical Office who presented Bologna's open data platform.
Day 2	Chairs and presenters	Brief description
How to read the account of a Bologna's local public enterprise	Expert on local government and local public enterprises	This session explored how to read and analyse local public enterprises' accounts with a real case study.
Working with data: a toolbox	NGO1 Representative, Academic 1, and Academic 2	NGO1 provided a brief explanation of OpenAccount's platform. Then seminar participants were divided into groups to discuss the following questions: <i>What kind of information that interests you can you find in Bologna's budgets and accounts?</i> <i>What tools can you use to assess local public enterprises' performance and alternative modes of public service delivery?</i> Each group discussed how to analyse Bologna's open data, budget and accounts to answer the above questions using the knowledge acquired in the previous sessions.
The importance of reading and understanding local governments' budget and report	Chaired by 2016 – to date ² Bologna's budget alderperson	This session involved a round table discussion between seminars participants, organisers and presenters chaired by the current alderperson.

Notes: ⁽¹⁾ At the time of the seminar, a new accounting reform was started to be enacted (Legislative Decree n. 188/2011). The reform introduced substantial changes in the presentation and disclosure of budgets and reports to harmonise the accounting system of Italian regions and local governments (municipalities and provinces) in anticipation of the European Public Sector Accounting Standards (EPSAS) (for further discussion on the reform, please see, e.g. [Mussari and Sorrentino \(2017\)](#)). ⁽²⁾ To date as of August 2021.

about the local budget three times (two in Rome and one in Bologna). An Alternative's representative explained how the seminars fit within the advocacy strategy of the campaign and address current issues:

As a social campaign, we have a specific interest in understanding how to improve participatory democracy, transparency and citizens' analytical and critical skills. The austerity policies and budget cuts have made the public opinion very sensitive to the way governments spend public money. However, this increased sensitivity does not coincide with an increase in the analytical and critical skills of citizens. Interpreting fiscal policies is a complex and delicate matter. (An Alternative's representative)

An Alternative's representative also pointed out that, without some degree of knowledge, citizens are at the mercy of speculation by politicians and populist leaders. In his opinion, the dialogue between citizens and governments should be based on data and evidence. In other words, an effective information link should be established. The campaign approached NGO1 – which provides the data and analytics – about setting up the seminars. NGO1 was very keen on this idea as, according to Representative 1 (NGO 1), the seminars are an alternative way of encouraging diverse groups of society to use the data and of enhancing citizens' ability to understand and assess the work of local governments.

The idea emerged – it was always present in our minds and our hearts – at one point during an assembly with our member associations, when our former president explicitly stated that it could be a good idea to organise experimental training seminars and we said “yes, this could be great, let's try” and that's why we started to do that. We contacted NGO1 with whom we had already had some talks during the previous months. It was a very natural process of articulation and implementation because the training seminars fit perfectly with our mission and view of society, the relationship between citizens and the institutions and so on. It is a natural evolution of our mission, a natural concretisation and consequence of our mission. If we succeed in training people on national and local budgets they become active citizens and they will have the key to read and understand public budgets and they will have tools in their hands to advocate a more accountable and transparent way of using public money. (An Alternative's representative)

Despite the proclaimed commitment to this mission, the organisation and the delivery of the seminars did not follow a programmed path. Rather, it “came about” in the process of anticipating and discussing “social needs” (An Alternative's representative) with associations that participated in campaigns as well as with municipality officials, academics, etc – in other words, with a whole network of partners. It was a rather *spontaneous accountability experiment*. For example, the seminar in Bologna was the result of active networking by an academic who participated in the educational event in Rome and then contacted the municipality, an Alternative and

NGO1 to organise a similar event in Bologna. Importantly, the local government of Bologna was also an active and enthusiastic organiser and thus participated in “repairing” and enhancing the accountability relationship with the civic public. Table 3 further clarifies the content and presenters of the seminar.

The educational seminars took the form of a two- or three-day intensive course with the aim of providing analytic tools for reading and interpreting local governments’ budgets and reports. Importantly, the speakers from NGO1 and An Alternative made an explicit effort to “communicate budget”, that is, to explain accounting terms in a simple (not overloaded) manner by means of visualisation, in some cases drawing circles and arrows on a flipchart to illustrate how money comes in and out. This presentation style gave the participants the opportunity to follow how accounting emerges. Also, case studies on local budgets were used to *connect* participants to close-to-home matters and, again, awaken their interest. For example, in the Bologna seminar, the budget alderperson from the Bologna municipality presented and discussed the budget cycle. Also, the dashboard of OpenAccount was used (see Table 3 for more details on the seminar’s content). Visual tools and practical examples were important to engage with various groups of participants who had “different backgrounds and abilities to read numbers”, as one of the interviewees said, and to find a common language for everyone. Although the interviewees did not mention Freire’s dialogical form of education explicitly (Freire, 1996; Thompson & Bebbington, 2005), the parallels with it are salient (e.g., the use of visualisation and encouragement of dialogue). Moreover, the seminar participants explained that the learning experience was not limited to the acquisition of “knowledge”, i.e. explanations of accounting terminology, etc., but also allowed them to see financial numbers in complex and diverse contexts, i.e., provided them with a better understanding of the background against which political decisions are made. One of the local councillors described this benefit as follows:

I strongly appreciated the budget alderperson’s talk explaining the budget and accounting policies in the context of the social capital of the city. In other words, the budget alderperson stressed the importance of social capital as willingness of the individual to work toward a common good. (Local Councillor 2)

Also, reflecting on the seminars’ educational effects, the organisers highlighted the fact that participants learnt to appreciate the complexity of local governments’ work. Although the organisers expected a certain degree of antagonism and conflict between the local government’s representatives (politicians and civil servants) and civil participants, they observed a different type of conflict, namely a conflict between two presenters who were the managers of two different departments (a former alderperson and the Statistical Office of the municipality):

The citizen-participants had prepared a series of requests and demands for the administration. But when they observed the conflict between the departments, they appreciated the difficulties and complexities of managing data and of the local government machine – in general. (Bologna Seminar Organiser – Academic 1).

The increased awareness of such “environmental” issues seems to be a much more important seminar outcome than the direct educational effects in the sense of “providing knowledge”. The participants valued the fact that the educational seminars brought together different and divergent parties in a space in which a dialogue about accounting issues could substitute conflicts, without silencing the divergent opinions and ideologies of the participants. The diversity of voices in the seminar contributed to its success. Bologna’s budget alderperson stated:

The seminar was a rare and good opportunity to think about the budget cycle in a constructive way. In particular, I appreciate the fact that councillors from the opposition took part. (Budget alderperson)

The participants were very satisfied with the quality of the seminars, as confirmed by the anonymous feedback collected after the events. They appreciated the fact that the seminars enabled them to better understand budgeting and public sector accounting.

Let us now turn to RQ2 and analyse the effects that the educational efforts of the NGOs have on the emancipation of the civic public. We will examine whether the informational surrogates in our case really improve the situation of accountability holders who lack direct access to information and do not speak Accountish.

5. Surrogate accountability and emancipatory potential

We have established that informational surrogates might be more effective than the general public in gathering information about power wielders. However, as already elucidated in Section 2.2., according to Rubenstein (2007), these surrogates might misrepresent and even suppress the true interests of those whom they represent while acting upon this information (e.g., in the process of sanctioning): “Accountability holders know their own preferences, and almost always their own interests, better than anyone else. They understand the local context in which they live better than outsiders” (p. 631). Thus, if the interests of the diverse groups of the civic public are misinterpreted, the emancipatory potential of accounting might not be realised, even if the relevant information has been collected and presented.

However, this did not happen in our case study. Data provided on OpenAccount’s dashboard and in seminars have helped interested members of the civic public to apply accounting information and to acquire knowledge to meet their *specific needs*. Here are some examples.

First, the media started to use NGO1’s informational platforms and related blogs to spark a debate among the civic public and foster public involvement in municipal matters. For example, one journalist used OpenAccount’s dashboard and blog to scrutinize and compare local per-capita taxes across Italian municipalities. The journalist told us that a few people called the newspaper to obtain further clarification on how to access the data, and some regional councillors intended to debate the results of the data analysis at the regional level. Thus, the media put the data to use and made them an active part of the social debate:

Some local newspapers published our analysis in its original form and others began to interpret our data for themselves. The local press started small investigations, e.g. interviewing the mayors and councillors on a particular public service and asking questions on the basis of our data. This process started debates involving local politicians, who were sometimes able to answer questions and sometimes not. For us, this is a way of exploiting the data more fully. (NGO1, Representative 1)

Most importantly, the data were used by the journalist to achieve her specific goals, namely to access information in a format that allowed her to analyse it and produce a piece of critical journalism.

Second, active citizens who attended the seminars used the acquired knowledge to create alternative (counter) accounts in order to give voice to concerns about the management of public resources. For example, Seminar Participant 4 worked for public-sector trade unions and was a founding member of a social movement for the nationalisation of the water service. The seminar provided his social campaign “*with a method to show how public money can be spent in order to manage water resources as a common good in a more democratic and sustainable way*” (Seminar Participant 4).

We would like to stress that while fulfilling its initial purpose of providing interpretative accounting tools and facilitating a more informed dialogue between citizens and local governments, NGOs in our case study do not “nudge” the users of data in a particular direction and do not function directly on their behalf:

By interpreting the data, we can switch on lights, signals (red flags), allow for in-depth analysis and a search for “why” and “what” is behind these numbers. (NGO1, Representative 1)

This search is then performed by accounting users themselves, depending on the goals they pursue. Because the NGOs in our case do not act on behalf of accountability holders, but rather – by making data accessible, understandable and capable of giving users a voice – enable the latter to act, they do not misrepresent public interest. Accounting education in the presented form seems to be an intervention that realises the emancipatory potential of accounting.

6. Discussion

In the paper, we aimed to investigate how NGOs act as accountability surrogates in the public sector and whether – while fulfilling this function – they emancipate the civic public (accountability holders). We relied on Rubenstein (2007) insight that the standard accountability mechanism might be jeopardised by the absence of accessible, understandable and reliable information, including accounting information. At the same time, we extended Rubenstein’s model of surrogate accountability by adding three aspects.

First, the framework of *standard versus surrogate accountability* focuses primarily on the relationship between accountees and surrogates. It is concerned with whether and how surrogates set standards for power wielders, collect information about power wielders’ behaviour and sanction them based on the information. The accountability holders are presented as rather passive and are fully substituted by surrogates. However, our model (see Fig. 1) highlights the importance of connections between NGOs as surrogates and the civic public. We emphasise that the latter is not homogeneous, might pursue a variety of goals and may be involved in accountability mechanisms in different ways. The NGOs in our case study take this diversity into account and help to “repair” the information link within the accountability mechanism of local governments by preparing and explaining the data and case studies, by directly teaching accounting but also by presenting numbers in local political contexts and giving voice to various parties. Such *contextual accounting work* should be considered an important element of Rubenstein’s model of surrogate accountability.

Second, we demonstrate how NGOs not only make accounting more open and comprehensive, but also more educational, using indirect ways to involve civil society. Importantly, we highlight that a specific type of education for adults emerges in the context of our case study. *Accounting for the civic public* is about educational involvement, which focuses not on accounting documents as such but rather on explanation, visualisation and analysis of the relevant accounting terms and topics. As Fig. 1 demonstrates, this type of education takes place through two channels. On the one hand, NGOs educate by explaining technical jargon, suggesting how to analyse the data and awakening interest in the use of numbers in the first place; on the other hand, they organise educational events such as seminars. This twofold education – through digital platforms and educational initiatives – makes accounting information more relevant for various audiences by providing timely and free access, allowing information comparison and a better understanding in a specific communicative situation (oral interaction, document reading or interaction in social media). This is an important extension of Rubenstein’s concept of informational surrogates.

Importantly, the concept of accounting education provided by the NGOs in our study complements previous academic work on NGOs’ informational activities and education. For example, Gallhofer et al. (2006)’s paper on Corporate Watch demonstrated how this NGO only publishes the reports of corporations but does not include any analysis. Our case study suggests that the provision of an explanation of the data is a crucial aspect for making data speak in the public debate. Furthermore, our study highlights the importance of teaching critical accounting outside official formats in schools and universities. This role can be taken on by NGOs and other intermediaries, such as think-tanks and professional associations.

Third, educational efforts made by NGOs as informational surrogates might make the model of surrogate accountability less inferior to standard accountability than Rubenstein (2007) suggested. Our analysis demonstrates that NGOs as surrogates with educational tasks do not misrepresent the interests of accountability holders and do not treat them paternalistically; on the contrary, they provide the civic public with instruments to pursue their own, quite diverse goals. Moreover, explanatory dashboards and educational seminars seem to be important emancipatory interventions in the field of public sector accounting.

While the key findings in our case study seem to be specific for the context of Italian municipalities, it is possible to draw some lessons of a more general nature. First, we think that the insights provided by our study could be applied to all levels of government, including central government. We observe weak information links between governments and the civic public in all fields of the public

sector. Thus, efforts to “repair” this link by means of informational surrogates with an educational intent might be a way of enhancing the emancipatory potential of accounting in the public sector.

However, we need to emphasize that our model is based on one important pre-condition: the existence of public data produced by organisations of interest (Fig. 1). In our case study, we show that “crude and raw” public data were available at the Department for Local Governments’ website. OpenAccount saw an opportunity to open the data up to the civic public. This is not a trivial condition, especially if we keep in mind the fact that governments pay *less* attention to the provision and quality of formal information at times. For example, in England, in 2014, the Local Audit and Accountability Act abolished the Audit Commission that previously collected, analysed, interpreted and published the data of local governments (Ferry & Murphy, 2018). Currently, limited and low-quality data on local governments can be found at the Ministry of Housing, Communities and Local Government’s (formerly the Department for Communities and Local Government) website and in a proprietary dataset available only to paying subscribers. The UK Government envisioned that volunteer “armchair auditors” would step into the gap created by the abolition of the Audit Commission and analyse the data published under transparency requirements. As noted by the House of Commons Public Accounts Committee (2015) even if this army of volunteer researchers had emerged, they would be unable to draw meaningful conclusions and recommendations because of quality of the data currently collected and the lack of contextualization of the information. Thus, the success of NGOs and other informational surrogates depends on the availability of high-quality crude data delivered by the public sector of a particular country.

Finally, the emancipatory potential of accounting education can be realised only when the civil society and the public sector cooperate and recognise the potential of open data and dialogical (transformative) forms of education. Indeed, the OpenAccount platform would not have been possible without public funding from the region and the European Union. In addition, the success of the seminar in Bologna was due to the collective effort of a diverse range of actors. This experience might inspire other public sector organisations, in Italy and other countries.

7. Conclusions and further research

In the paper, we discussed how NGOs, as accountability surrogates, strive to bridge the informational gap between local governments and the civic public. By contextualising data and making them “speak” through online explanations and direct education, NGOs reduce informational inequality and empower accountability holders. At the same time, accessible data and educational seminars are just the first steps at the beginning of a broader participatory process which might enhance accountability.

Our discussion extends Rubenstein’s idea of surrogate accountability by pointing to *education* as an important element of informational surrogates’ activities. Thereby we highlight the emancipatory potential of a *very specific type of critical accounting education* coupled with the access to data via the internet. The accounting education delivered by the NGOs in our case is informal and takes place outside of academia, addressing the public that is not accounting savvy. Open data accompanied by explanations of accounting terms allow information to be reused, meeting the heterogeneous needs of diverse groups within the civic public. By relating teaching materials to real life and using carefully prepared data that describe people’s local realities, accounting seminars can provoke interest and engagement. Also, by inviting local speakers who present accounting numbers in a political context, such educational events are a living example of Freire’s (1996) idea that education is not about knowledge transfer, but about communication and dialogue. We claim that this type of accounting education is important for critical thinking and should be considered more systematically, also by accounting researchers.

These considerations suggest some avenues for further research. First, the capacity of NGOs to become an effective informational surrogate depends on the interplay between all communication participants, including local governments and the general public. It is important to uncover the factors that determine the level of *willingness to communicate* by local authorities, on the one hand, and by citizens, on the other hand. We think that the needs and preferences of accounting preparers and users should be investigated and captured empirically in more detail.

Furthermore, although we could not elaborate on such aspects in this paper, it seems that local cultures, traditions and the history of communities play an important role in the level of public involvement and effectiveness of accountability mechanisms. Thus, we can only re-emphasise the importance of situated empirical work on the emergence of accountability relations in specific NGO settings within local communicative and cooperative networks.

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Appendix A. Department for Local Governments (DLG) Database

Fig. A1.

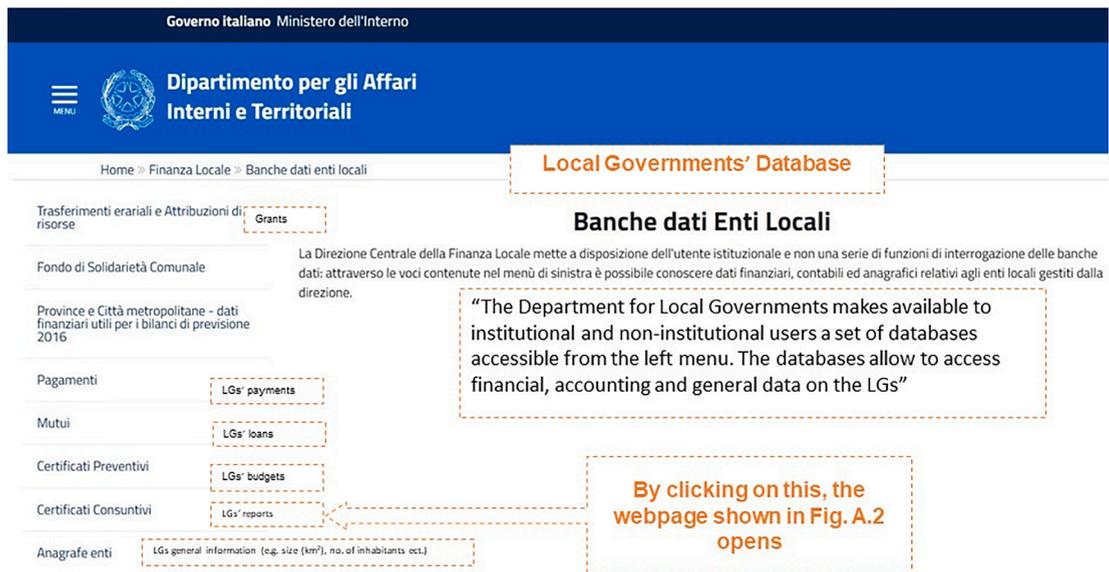


Fig. A1. Database on public local finance. Available at: <https://finanzalocale.interno.gov.it/banchedati.html> (10th August 2021).

Fig. A2.

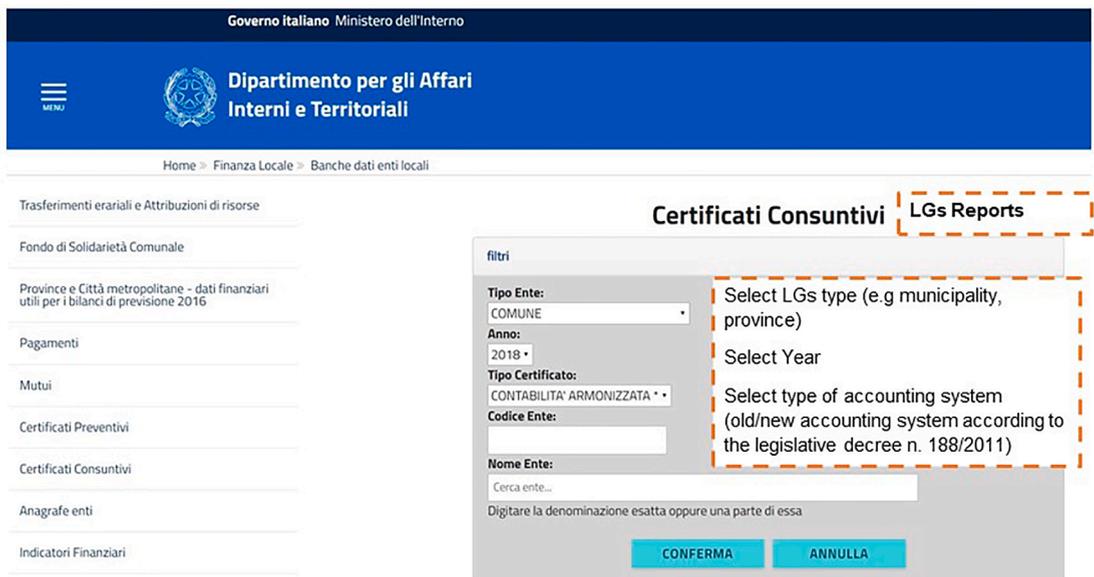


Fig. A2. Search engine for annual reports. Available at: <https://finanzalocale.interno.gov.it/apps/floc.php/in/cod/4> (10th August 2021). Note: users can select only one local government and one year at the time. Thus, it is not possible to perform comparisons over time and across local governments.

Appendix B. OpenAccount

Fig. B1.

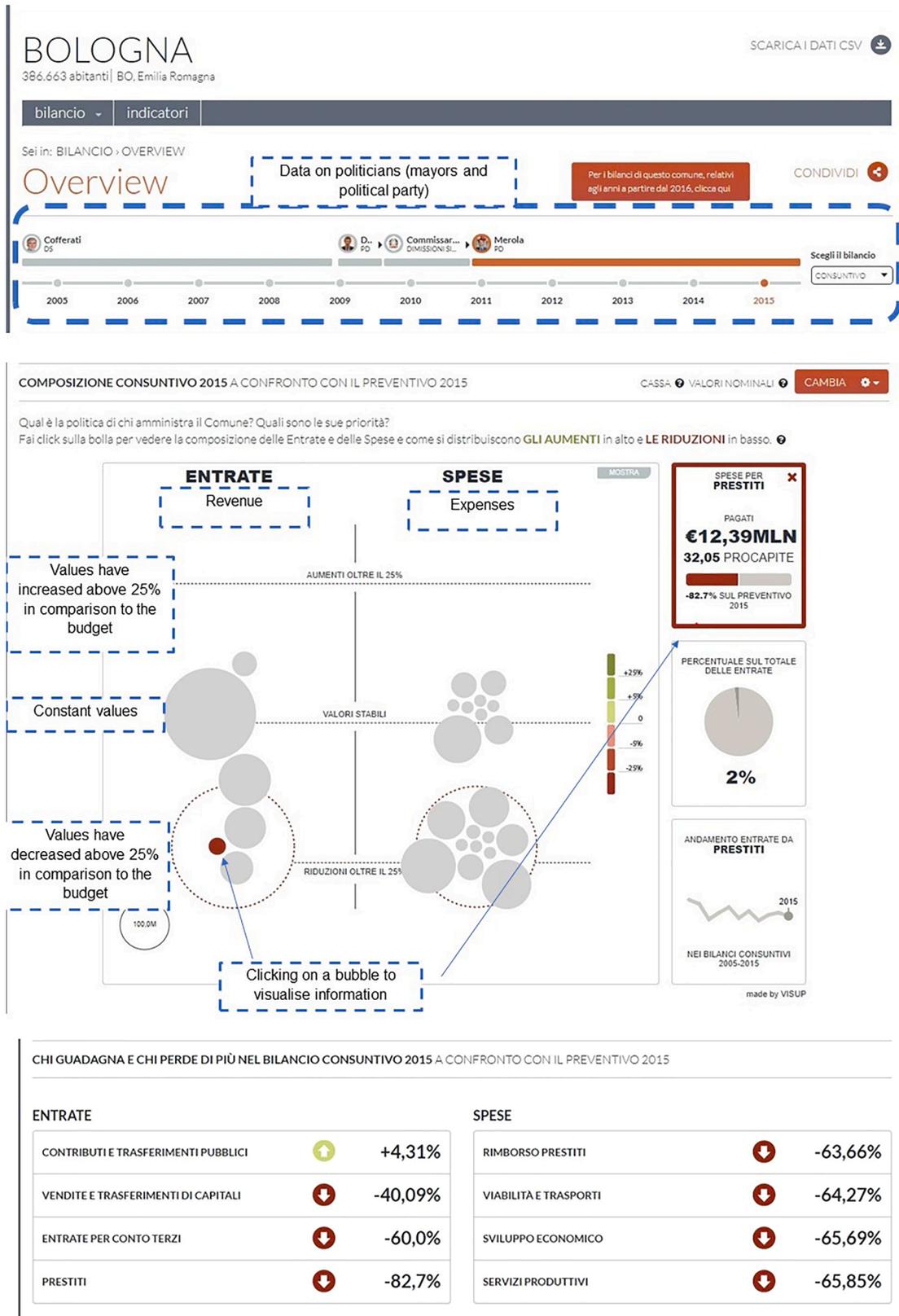


Fig. B1. Bologna: overview and budget vs. report.

Fig. B2.

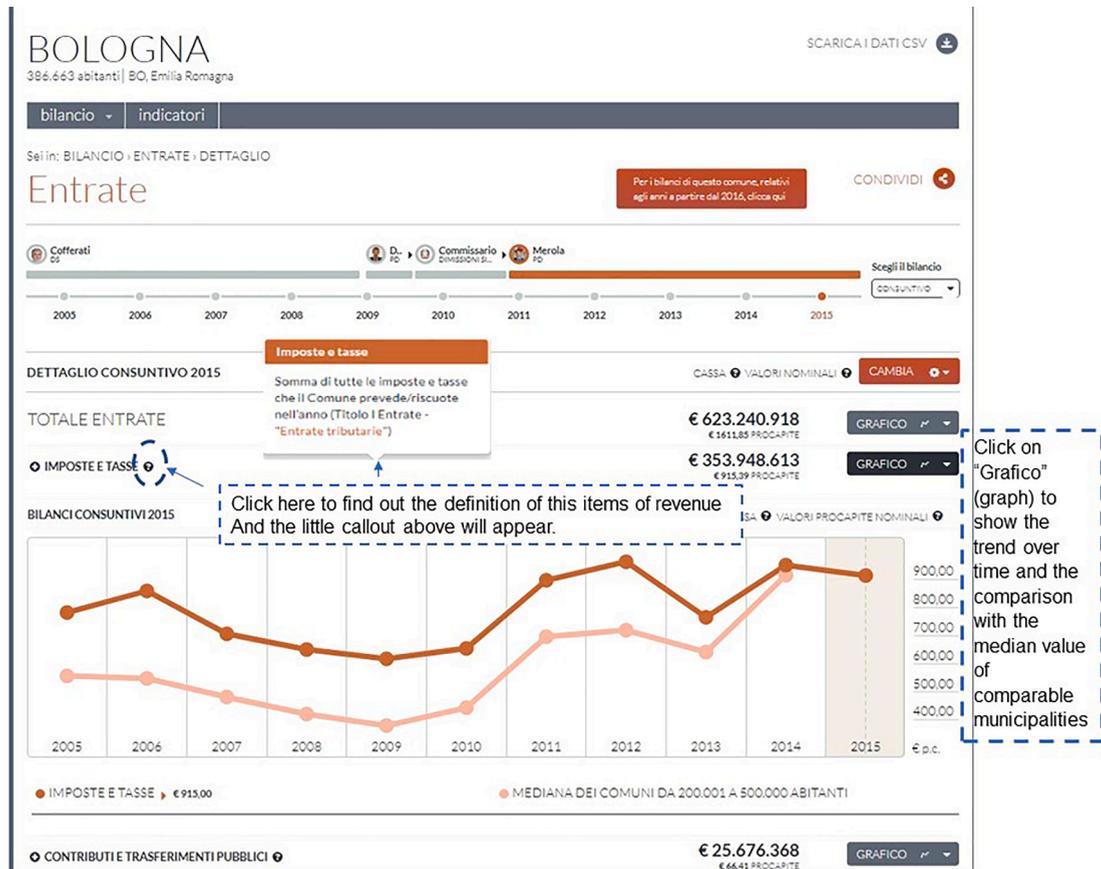


Fig. B2. Bologna: revenue trend.

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