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The uncertain relationship between transparency and accountability revisited through four Swiss cases

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Abstract

Accountability and transparency are of growing importance in contemporary governance. The academic literature have broadly studied the two concepts separately, defining and redefining them, and including them into various framework, sometimes mistakenly using them as synonyms. The relationship between the two concepts has, curiously, only been studied by a few scholars with preliminary approaches. This theoretical paper will focus on both concepts, trying first to describe them taking into account the various evolutions in the literature and the recent evolutions as well as the first attempts to link the two concepts. In order to show a new approach linking the concepts, four cases from the Swiss context will be portrayed and will demonstrate the necessity to reconsider the relationship between transparency and accountability. Consequently, a new framework, based on Fox's framework (2007) will be presented and theoretically delimited.

Keywords: transparency, accountability, public management, answerability from public bodies, public governance

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1. Introduction

In contemporary society, the prevalence of accountability and transparency has been growing as new challenges faced by administrations have emerged. New initiatives calling for the strengthening of government capacity and competency or stakeholder engagement and collaboration all foster the reinforcement of transparency and accountability. The two concepts, widely studied individually by prominent scholars, are nevertheless still often used as synonyms by some actors or falsely linked by others. Often presented as the holy grail of "good governance", accountability and transparency were first conceptually analyzed together in articles from Fox (2007), Hood (2010) and Meijer (2014). Both scholars confirm that the relationship is more complex than expected and needs further research. The two concepts seem to be interrelated by various conceptual links. How can they be measured together or used as factors of "good governance"?

A few decades ago, accountability is a word that was rarely used and had a relatively restricted meaning (Dubnick, 1998). It now crops up everywhere performing all manner of analytical and rhetorical tasks and carrying most of the major burdens of democratic governance (Mulgan, 2000). It is now an important part of a public manager's job, as public managers operate in webs of accountability (Page, 2006) where they are accountable to a large number of internal and external parties, such as ministers, governmental bodies, internal and external regulators, financiers and owners, customers and stakeholders, but also the media and politicians (Schillemans, 2015). A large number of authors have investigated the problematic, ambiguous and multidimensional nature of accountability and focused on its effects (Bovens, Goodin, & Schillemans, 2014; Koppell, 2005; Papadopoulos, 2010; Pollitt, 2003; Willems & Van Dooren, 2011). Anyone reading the literature mentioned is bound to conclude that accountability is an omnipresent yet highly problematic issue for public managers (Schillemans, 2015).

Sometimes considered as a dimension of accountability, transparency lives on its own and is also the source of many controversies. Gaining popularity through a normative prism, transparency is now more and more justified by the results it is supposed to produce, e.g. increase of trust, reduction of corruption, etc. (Etzioni, 2010). With the increasing expectations of accountability, transparency becomes, in the 20th century, a prerequisite to any kind of good governance (Ziller, 2014). The obsession and focus on government abuses, strengthening of democracy and the emergence of new technologies have transformed the concept into a key element that almost wins unanimous support. As Florini (2007) puts it, "sunshine is the strongest antiseptic". Beyond simple access to information and disclosure of administrative data, transparency will be considered in this paper as a multidimensional concept, and will be divided into two main dimensions, respectively active – voluntary release of information by the

government – and passive transparency, referring to the requests submitted by citizens in order to get information.

This article explores the relationship between accountability and transparency under the light of four cases observed in the Swiss context. It starts with an overview of the theoretical considerations about the two concepts and inventory the ways they have been linked in the literature so far from a conceptual perspective. It then gets into empirical considerations that are specific to the Swiss political and administrative system, especially the transparency law (LTrans). It finally describes four specific cases in which the relationship between accountability and transparency is every time different. Those cases, used as typical examples, enable the authors to amend Fox's framework (2007) and reconsider the relationship between the two concepts.

2. Theoretical considerations

2.1 Transparency

Transparency is nowadays considered as a key tool of good governance and a prerequisite to any democratic regime. According to *Sveriges Riksbank Prize in Economic Sciences in Memory of Alfred Nobel* laureate Joseph E. Stiglitz, a judicious use of transparency has the power to create a virtuous circle where legitimacy, citizens' participation and trust could together lead to a dynamic political change (Worthy, 2010). Reforms aiming to promote a more transparent administration are therefore supported by most governments all across the world, becoming a "transnational discourse" (Erkkilä, 2012). Moreover, analyses on the concept have flourished in very diverse fields, such as communication, management, development, ethics, economy, law, political science and public administration. In spite of this global praise for transparency, practitioners and scholars still hold different definitions of the term. Some of them focus their attention on access to information, more specifically on Freedom of Information (FOI) laws (Michener, 2011), while others tackle the issue of new technologies and particularly e-government (Bertot, Jaeger, & Grimes, 2010). Finally, some scholars prefer to concentrate on the impact and effects of transparency, which is supposed to generate more trust, more participation, less corruption and a more efficient administration (Pasquier, 2014).

Historically, transparency has first emerged as a weapon against secrecy, which prevailed during the 17th and 18th centuries. It develops itself into a political, legal and moral project at the time of the French revolution (Baume, 2013). Together with the passage of a "mask culture" towards a "culture of visibility",

where subterfuges are condemned, transparency is brandished as a counter power to the absolute monarchy, a system based exclusively on secrecy and arbitrariness. In this sense, notions of publicity and public opinion are promoted by supporters of transparency (Münch, 2011). Famous philosophers of the time, such as Rousseau, Kant and Bentham have all expressed their support for transparency, the latter arguing that "secrecy is an instrument of conspiracy; it ought not, therefore, to be the system of a regular government" (Bentham, 2001 [1791], p. 39)[1]. This vision is in line with an irresistible progress leading to the triumph of the state of law, as opposed to despotism (Guizot, 1822). This early reflection on transparency has led to what is now sometimes labelled as a myth, at least a metaphor that is fascinating in the eyes of many societies.

More recently, the widespread interest for the term has raised a lot of questions about the way to tackle transparency conceptually. Hood (2007) says in this respect that transparency is more often invoked than defined. In this section, we will present the most recent definitions and suggest our own conceptualization of transparency. First of all, transparency but also accountability push governments to adopt a more open functioning, making them vulnerable to public scrutiny. Bauhr and Nasiritousi (2012) thus understand transparency as "the release of information that is relevant for evaluating institutions". Like many other contemporary attempts to define the concept, the authors have a top-down perspective, bringing transparency closer to the notion of disclosure, mostly used in e-government studies. However, other scholars insist on the citizens' point on view, highlighting the fact that both the administration and the citizens are part of the process. Taking this perspective, Cotterrell (2000) affirms that "transparency as a process involves not just availability of information, but active participation in acquiring, distributing and creating knowledge". Keeping this aspect in mind, Meijer (2013) and Grimmelikhuijsen and Welch (2012) have proposed one of the most recent and exhaustive definition of transparency, which takes into account both the state-citizens relations and the notion of evaluation mentioned above. According to them, "transparency is the availability of information about an organization or actor allowing external actors to monitor the internal workings or performance". Here, we would like to add the notion of citizens' involvement stressed by Cotterrell (2000). Transparency would therefore include both the state and the public perspectives on release and access to information (active and passive transparency), the participation of citizens in the process and consequently the capacity to evaluate the functioning of the authorities. Perceptions of citizens should include four major aspects: how they perceive the color of information (either positive or negative), the nature of information (active or constrained release), the disclosure process (fast or slow), the completeness of

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[1] First edited by John Bowring in *The Works of Jeremy Bentham*, vol. 2, 1843.

information (how much do citizens get quantitatively), and the comprehensibility of information (how much do citizens get qualitatively).

In terms of frameworks, several have already been suggested to measure transparency. As transparency is a multifaceted and polysemous concept, frameworks focus on different aspects. For instance, Cucciniello and Nasi (2014) split the concept into different dimensions. Applied to Italian municipalities and targeting citizens' preferences, government transparency is composed of four different dimensions: institutional (mission and operations), political (information on political representatives), financial (budget and solvability) and service delivery (performance of governments). As for Heald (2012), transparency includes five attributes:

1. Discipline of the released information;

2. The information needs to be comprehensive;

3. There must be a link between capacity issues and structuring political incentives;

4. There must be an independent scrutiny capacity;

5. Finally, public audit plays a crucial role in the case of public expenditure.

In the same vein, systematic and timely release of data, an effective role for the legislature and the civil society are key elements according to Van Dooren, De Caluwe, and Lonti (2012). Other authors (see Meijer et al. 2015, forthcoming) propose a distinction between the administrative and the political realms. In terms of politics, the framework focuses on democracy (participation), the constitutional state (laws) and the learning process (public debates). The administrative side includes efficiency, integrity (corruption) and resilience (risk management). Rawlins (2008) builds his own framework using four variables: participation, substantial information, accountability and secrecy (as a reverse variable). Moreover, some authors have built an index in order to compare the level of transparency among states. For instance, the index developed by Kaufmann and Bellver (2005) is based on economic / institutional and political transparency, taking into account the level of corruption, the Global Competitiveness Index, freedom of speech and other existing measures. In terms of applied research, a recent PhD thesis has explored the relationship between transparency and trust through an experiment (Grimmelikhuijsen, 2012). Three items are especially relevant for the author: transparency of decision-making, policies and policies outcomes. All three items are divided into three elements, completeness, content and usability of the information.

In spite of the general praise for transparency, the concept also has limits, both on the theoretical and practical sides. In theory, a philosophical debate opposes those who conceive transparency as an intrinsic value and those who wonder about the ethical limits of the process; if transparency is indeed

presented as the opposite of the secret, is it not also a form of indecency and indiscretion (Bredin, 2001)? On the practical perspective, it is sometimes suggested that full transparency may lead to unintended consequences (J. Roberts, 2009). In this sense, it may create a "culture of suspicion, low morale and professional cynicism" (O'Neill, 2002). As one can notice, thoughts about the nature of the concept can go far beyond the initial normative praise for the concept and offer some interesting insights that will be tackled below in the analytical part.

2.2 Accountability

Accountability is one of the several concepts that have long been central to public administrative theory and practice (Chan & Rosenbloom, 2010). The concept is conventionally taken as the central problem in the Anglo American public administration literature (Hood, 2010). Anyone studying accountability will soon discover that it can mean many different things to many different people (Behn, 2001). Sometimes accountability is even used as the synonym of transparency even though those two concepts are clearly distinguishable as this article will further demonstrate. Indeed, despite the growing regularity with which this term has been used, its sense remains elusive (Koppell, 2005). It could be a virtue as well as a mechanism depending on administrative traditions and academic perceptions and can be studied with various approaches as O'Kelly and Dubnick (2014) underline. The concept can be studied as a mechanism (principal-agent theory), a function (institutionalist theories), a behavior (social or cultural psychology) or a relation (moral theory) depending on the standpoint the author would like to adopt.

Historically, the term accountability is attached to the notion of "accounting" (Bovens, 2007). The first notion of accountability goes far back, to Hammurabi, King of Babylon in 2000 B.C. When he decided to create a legal code, Hammurabi had already thought about controlling the ones chosen to represent the state and to manage its assets (Bird, 1973; in A. Gray & Jenkins, 1993). Accountability comes from dual roots: counting and answering. The counting approach goes back to the Doomsday Book that has been finalized in 1086. The book, mainly used to collect taxes, was also the first to inventory properties in England and to create the legal and administrative foundations of a royal governance (Bovens, 2007). By the end of the 12th century, it had evolved into a highly centralized administrative kingship that was ruled through centralized auditing and semi-annual account giving. The Doomsday Book contained, for the first time, the word and the idea of what we conceive today as "accountability". Today's notion of accountability no longer conveys the stuffy image of bookkeeping and financial administration but it holds strong promises of fair and equitable governance (Bovens, 2007).The answering approach can be traced back to antique Greece when the representatives of public authorities were called by the polis

to give back accounts on public places. This approach is closer to the actual conception of accountability that is today considered close to the notion of answerability.

Accountability is today associated with good governance (O'Kelly & Dubnick, 2014) or has become its icon (Frølich, 2011). Some authors such as Strydom (1999) goes as far as saying that studying governance today is, in reality, studying accountability. For the sake of this article, we will restrict the meaning and scope of the concept to the definition developed by Hood (2010). According to him, accountability broadly denotes the duty of an individual or organization to answer in some way about how they have conducted their affairs. In this case, accountability is based on the idea of power transmission and delegation and always consists of at least three stages or elements (Bovens, 2007):

> 1. The actor is obliged to inform the forum about his or her conduct (information phase);

> 2. The forum can question the adequacy of the information or the legitimacy of the conduct (debating phase);

> 3. The forum may pass judgment on the conduct of the actor (consequences phase).

This relationship approach from Bovens (2007) limits the ever-expanding sense of the concept. Even though some authors have taken another road to analyze and assess accountability and the possibilities are numerous, Bovens' classification followed by Lindberg's have taken the option to separate the accountability types by the source of control, the nature of the forum, the nature of the actor, the nature of the obligation, the strength of control and the direction of the mechanisms. Hence, accountability has been classified in categories or types depending on the parameters cited above. These classifications have evolved over the years starting with four exclusive categories in the case of Romzek and Dubnick (1987) going to fifteen non-exclusive categories in the case of Bovens (2007) or twelve exclusive in the case of Lindberg (2013). Those classifications offer a way to conceptualize accountability under the light of specific parameters. However, they only provide the practitioners with theoretical foundations to work on and are useless to manage the stakeholders efficiently[2]. Most of the academic articles have contributed to defining or redefining the concept as well as enriching the literature but they always lack the notion of accountability being strategic to the point that it is included in the organizational routine as an operational objective among others. Some authors such as Kearns (1994), Kearns (1996) or Zumofen (2015) have explored this way but only preliminarily. Some new conceptions such as "market accountability" (Bode, Märker, & Lange, 2015) have also emerged over the years in order to seize what accountability for public services today really means and to adjust to this recurring problem. But the

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[2] Most of the authors still address accountability in different ways and therefore contribute to the ever-expanding sense of the concept.

concept still lacks a unified and actual definition to agree upon and a unique and practical framework to work with.

Accountability, like transparency, even if widely acclaimed, contains its own theoretical and practical limits. On the theoretical side, accountability is often attached as a technical part to a contract describing the obligation of both parties (Sinclair, 1995). The reality is nevertheless not so rational and accountability, when used as a discursive practice, is not as structured as mentioned in the contracts. The fact that accountability contains a narrative part transforms a same account depending on the narrator (Butler, 2005; Hines, 1988; Schweiker, 1993). This same narrator is also considered as incapable of accounting for each and every actions he performed because some are even unknown to himself (Messner, 2009). On the practical side, accountability practices may lead to problems of efficiency (Halachmi, 2002), lack of innovation (Dubnick & Frederickson, 2011) or contradictory objectives (Christensen & Lægreid, 2014).

2.3 Linking the two concepts

In the beginning of the 20th century, transparency and accountability were not automatically linked in the idea defended by Associate Justice of the Supreme Court of the United States Louis Brandeis. Regarding transparency, Brandeis is now frequently quoted in both general and academic literature as he once said that "sunlight is said to be the best disinfectant; electric lights the most efficient policeman" (Brandeis, 1913). At that time, he was more preoccupied with opaque practices from the banking and finance sectors, and the heavy industry. As such, he was not primarily concerned with the lack of accountability of democratic government (Kosack & Fung, 2014).

However, transparency and accountability are used together most of the time, as already mentioned in the first part of this article (Khagram, Fung, & De Renzio, 2013; Sasaki, 2010; Truman, 2007). Taking a normative point of view, both concepts are also often associated, because nobody stands against them (Bovens, 2007). They are considered essential pillars of good governance, as shown in practice. For instance, the mission of the Transparency and Accountability Initiative (TAI), launched and carried out by the eponymous organization, is summed up in those words: "T/A Initiative is a donor collaborative committed to strengthening democracy and development through empowering citizens to hold their governing institutions to account"[3]. But what is the true nature of their relationship? The next section will give an answer to this question, exploring all legal, conceptual and academic perspectives.

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[3] http://www.transparency-initiative.org/

From a legal point of view, demands for more access to state information – they will turn into FOI laws[4] – are already present in the United States before the Watergate scandal in the 1960s. These demands are bound to the citizens' suspicion towards the federal administration, which were not considered accountable at that time (Wald, 1984). The rationale behind this movement in favor of more transparency is underpinned by the fact that opposition parties, media and interest groups will force government to disclose more information and therefore become more accountable (A. Roberts, 2002). Some scholars have studied the effects of FOI laws, especially in the UK (Worthy, 2010), stating that transparency and accountability objectives have been fulfilled, but not the other aims targeted by the law (participation, trust, etc.) because of a too ambitious project. Others have focused on the implementation of FOI laws and their impact on transparency and accountability (Kirtley, 2006). For instance, terrorism has given room to the Bush administration (after 9/11) to restrict access to information and reinforce secrecy, showing that interpretation of the law and its use are subject to change. In general, results are contrasted because of the reluctance of the administration to always follow the reforms. Publicness of the decision-making processes and decisions themselves have sometimes led officials to be more cautious about the way they work and to record less discussions and debates (Riddell, 2014). In this sense, practices can be at odds with the beneficial effects supposed on the theoretical side.

From a conceptual point of view, transparency may reinforce the so-called "horizontal" accountability, which means the accountability from the administration towards the citizens and other stakeholders. It follows a growing trend towards horizontalization in government, in which the administration has opened itself and moved closer to the citizens (Michels & Meijer, 2008). Transparency thus plays a supporting role in order to strengthen this type of accountability. It also produces indirect effects on the "vertical" accountability, in the hierarchy between organizations, elected representatives and the government. Through their access to data, citizens can be aware of administrative practices and denounce dysfunctions. Therefore, they have the opportunity to send signals to the concerned authorities and activate the vertical accountability chain[5]. Citizens are then considered as potential whistleblowers. McCubbins and Schwartz (1984) use the metaphor of "fire-alarm oversight" to describe a situation where citizens and interest groups have the right to examine administrative decisions, sometimes leading to their implication in decision-making processes and access to information. According to Heald (2012), vertical transparency, more particularly when applied downwards (citizens' can control

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[4] The United States adopted the Freedom of Information Act in 1966.
[5] Mirroring this vertical chain of accountability, Strøm (2000) defines a reverse chain of delegation, in which he identifies four steps: delegation from voters to elected representatives (1), from legislators to the executive branch (2), from head of government to heads of different executive departments (3), and from heads of different executive departments to civil servants (4).

administrative decisions and processes), following the principal-agent principle, is accountability focused. In this sense, rulers are accountable to the ruled ones about their stewardship. On the other hand, vertical transparency, when going upwards, is more concerned with managerial issues. The author goes on to say that the timing of transparency also affects accountability. *Transparency in retrospect*, as opposed to *transparency in real time*, closes the accountability window after a certain period of time, therefore making it less intrusive for a reporting organization.

Paradoxically, in an opposite perspective, a higher level of trust can weaken accountability (Erkkilä, 2012). This is especially the case when disclosure of information replaces accountability; from this point of view, transparency is supposed to be sufficient to stimulate good behavior within the administration (Meijer, 2007). Therefore, transparency and accountability are involved in an ambivalent relationship, and one cannot postulate on a positive association in all cases at this stage (Hood, 2010).

In the literature on the matter, the link between transparency and accountability is tackled in different ways. Nevertheless, a common issue stands out: The supposed effects of transparency on accountability are more often evoked than observed empirically (Hale, 2008; Meijer, 2014). If a higher level of transparency should generate more accountability (Armstrong, 2005; Fox, 2007), it seems particularly difficult to prove it without taking into account other factors (Auld & Gulbrandsen, 2010). As a result, this relationship is still very significant in contemporary discourse, yet remains unproved empirically. A consensus seems however to arise regarding the nature of the link between the two concepts. In most articles, authors tackle transparency as a dimension of accountability (Bovens, 2007; Koppell, 2005)[6]. Some others, such as R. Gray (1992), tend to favor the opposite: "the development of accountability […] increases the transparency of organisations. That is, it increases the number of things that are made visible, increases the number of ways in which things are made visible, and in doing so encourages a greater openness".

According to Mulgan (2012), disclosure of information is the first step leading to an accountable representative government. By the same token, open government practices and FOI laws represent crucial prerequisites to any accountable institutions – or *forums* – concerned by these political and legal measures. The *forum* metaphor used by Bovens makes a more precise definition of accountability possible, while past definitions were more restrictive. Accountability was then understood as a synonym of responsibility (O'Kelly & Dubnick, 2014). Following Bovens' approach, transparency appears to be a necessary but insufficient condition of accountability. The relationship between both concepts comes across at least two major challenges. First of all, it implies that information is not only disclosed, but

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[6] Other dimensions of *accountability* according to Koppell are: *liability*, *controllability*, *responsibility* and *responsiveness*.

also well processed and fully understood. Secondly, transparency does hardly lead to consequences for institutions or administrations which disclose information. Limiting accountability to a simple function of answerability (the capacity of the administration to give an answer), without providing for sanctions in case of reprehensible behavior, may diminish the controlling power of accounting agencies (Schedler, 1999a). However, several authors do not include consequences (i.e. sanctions) in their definition of accountability, arguing that they do not necessarily covariate (Bartolini, 1999).

Three scholars have studied more deeply the relations between transparency and accountability. In his chapter on transparency, Meijer (2014) proposes three directions of the relation between both concepts and draws eight lessons from his theoretical analysis. Firstly, the author affirms that transparency can facilitate horizontal accountability in what he calls a "direct route". This argument is in accordance with a previous article from the author, already mentioned above (Michels & Meijer, 2008). Secondly, Meijer presents an "indirect route", meaning that transparency can strengthen vertical accountability, using the "fire alarm" metaphor, also raised earlier in this paper and often referred to in the literature (May, 2007). Thirdly, the author points out an inverse relation: in this case, transparency reduces the need for accountability, as actors can be held accountable (and therefore potentially blamed and sanctioned) through transparency. Among all lessons learned, Meijer insists on the fact that citizen accountability through transparency is often an illusion, because citizens hardly use the information to hold public organizations accountable for their actions. He also states that media and stakeholder accountability through transparency are realities, because NGOs and journalists use information more extensively. More importantly, he affirms that transparency and accountability reinforce one another, as accountability processes often highlight the limits of transparency, leading to requests for more transparency.

According to Hood (2010), three types of relations between transparency and accountability can be identified. In the first one, called "Siamese twins", the author makes no distinction between the two concepts, and they can be associated in all circumstances. The second type is called "matching parts". In that kind of relationship, transparency and accountability work hand in hand, contributing together to good governance. Finally, the third possible combination – the "awkward couple" – assumes that there are sometimes tensions between the two concepts. This is especially relevant with regard to the content, as pointed out by O'Neill (2006). She argues that disclosed datasets are not understandable to the reader all the time. Therefore, the nature of the information published has an influence on the behavior of an agent and how he can effectively be held accountable. Several theoretical frameworks (or worldviews) are then presented by Hood, enabling us to determine the nature of the relationship, based on the three types mentioned above. Hood's article, though based on no data, remains fascinating and inspiring for further research. Ferry, Eckersley, and Zakaria (2015) have indeed applied

this framework to their analysis of English local government. According to the authors, transparency reforms may reduce accountability, because of their impact on what is visible and to whom. In that sense, they assume that the two concepts embrace the features of the "awkward couple" relationship, as they do not combine to produce good governance.

In another perspective, Fox (2007) argues that one should first determine what kind of transparency and accountability are at stake. He identifies different degrees of transparency (*opaque* and *clear*) and of accountability (*soft* and *hard*). *Opaque* transparency means disclosure of information, whereas *clear* transparency exposes the behavior of the actors. *Hard* accountability – compared to *soft* – includes the possibility to impose sanctions on actions considered objectionable. Going beyond disclosure of information, production of such information on the behavior of an actor calls for an answer from the latter, who becomes accountable: "the *capacity to produce answers* permits the construction of the *right* to accountability" (Fox, 2007). Therefore, clearer transparency and softer accountability provoke a phenomenon of *institutional answerability*. According to the author, this is where the theoretical link between the two concepts lies, as he claims that "*clear transparency* is a form of *soft accountability*" (see table 1 below):

Figure 1: Fox's framework

Transparency		Accountability	
Opaque	**Clear**	**Soft**	**Hard**
Dissemination and access to information			
	Institutional 'answerability'		
		Sanctions, compensation and/or remediation	

Although the author warns us about the issue of hard accountability, arguing that the latter involves other factors than transparency (such as the nature of the governing regime and civil society's capacities to mobilize), our study will investigate the relationship between transparency and hard accountability. In other words, we aim at showing that the disclosure of information may lead to sanctions on the incriminated individuals in the Swiss context. In order to make our cases more understandable, we will first provide the readers with an overview of the Swiss transparency law – LTrans.

3. Empirical considerations

3.1 The Swiss context

To understand the notions of accountability and transparency in Switzerland, it is crucial to grasp a few essential features of the Swiss political-administrative environment. The Swiss modern State were born in 1848 with the acceptance of the federal Constitution. This acceptation delimitates the outlines of a federal state to which the Cantons have been forced to transfer some power and competencies. The Swiss system is based on three pillars:

1. Federalism

2. Direct democracy

3. Concordance

Swiss federalism is characterized by a weak centralization compared to most of its neighbors. Cantons have kept most of their powers. This means that every new mission conferred to the Confederation has to be approved by the Cantons and the people. Direct democracy signifies that every amendment of the Swiss Constitution has to be approved both by the Cantons and the people through a referendum that is obligatorily organized. On the other side, initiatives can also be submitted and act as a accelerator of topics within the political agenda (Ladner & Fiechter, 2012), the bottom line being that the population detains a lot of options to limit political power, repeal taken decisions and curb the inflation of the State's tasks (Denters, Goldsmith, Ladner, Mouritzen, & Rose, 2014). Finally, the concordance system insures that the decisions taken by the prevailing political parties have to integrate some arguments from the opponents in order to avoid the possibility of a referendum (Neidhart, 1970). The propositions have to be followed by a majority in parliament or a majority of the people in order to be established (Ladner, 2013). This system already gives access to information to political parties and to the people through multiples channels[7].

The consequences of this very particular system are various but include the fact that the administrative division is horizontally and vertically segmented in a marked manner. A lot of tasks are delivered by different levels and sometimes in collaboration with actors of the private sector. Indeed, a very limited number of tasks are delivered directly from the central State, and most of them are delivered through

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[7] For example, the members of the parliament have also other professional activities and can spread information beyond the political sphere (Pasquier, 2009)

the intermediate levels[8]. This configuration has some meaningful impacts on accountability. The hierarchical structures, where accountability is easily identifiable from one actor to one forum, are not present. Indeed, the clear and traditional chain of delegation promulgated by Strøm (2000) cannot be easily identified. The various tasks delivered by different administrative levels and sometimes by the private or non-profit sector make it more difficult to identify who is responsible for what. Consequently, accountability is diffused through a large number of stakeholders and the chain of delegation is often elongated.

Concerning transparency, the law is only applicable at the federal level. The Swiss Confederation has no power to impose this legislation to the Cantons. Indeed, each and every canton has different transparency legislation, sometimes intertwined with data protection and sometimes not. Bern was the first Canton to legislate, in 1993, concerning transparency. Out of the 26 Cantons, five of them remain today without any legislation about transparency. Federalism but also the variation in local context can explain the differences between the cantons concerning the development of the transparency legislations (Meilland, 2013). Some were born following a scandal like it was the case in Bern or Vaud, others were voted in a popular initiative (Ticino) and finally some others went through the parliamentary system (Valais).

3.2 Ltrans

FOI laws have flourished in the last few years. In 2014, Paraguay became the 100th country to adopt such a law (McIntosh, 2014). Scandinavian countries were among the first countries to strengthen their legislation regarding access to administrative administration, later followed by the U.S. in the 20th century. The recent trend towards more transparency can be explained by many factors, but the adoption of so many laws lately can be attributed to the democratization of a large amount of countries (A. Roberts, 2006). In parallel to this evolution, civil society demands have also reinforced a universal shift towards more transparency (Florini, 2000). However, transparency laws take different forms, include diverse mechanisms, embrace distinct aims and are more or less frequently used in the states where these measures have been implemented.

Switzerland has only adopted a law very recently (voted in 2004, enforced in 2006), allowing citizens to submit requests to the federal administration[9]. Nevertheless, few individuals – most of them are journalists – have resorted to this right until now. Only 582 requests have been submitted in 2014 (0.07

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[8] The communes and the cantons
[9] https://www.admin.ch/opc/en/classified-compilation/20022540/index.html

per 1000 inhabitants)[10]. Compared to the six past years, this figure shows a significant increase, as the federal administration recorded only 221 requests in 2008. However, it remains low compared to other countries. For instance, 714.231 requests were addressed to the U.S. administration in 2014 (2.24 per 1000 inhabitants)[11]. Reasons for this lack of enthusiasm are multiple, mostly historical and institutional. First of all, Switzerland has adopted this law relatively late compared to other countries, such as Sweden, where the principle of transparency was enacted as fundamental law in 1766 (Ala'i & Vaughn, 2014). Second, the law fails to reach out to the population, due to a lack of visibility. Third, the specific political context of Switzerland, characterized by a federal organization and a system of concordance, gives access to information to political parties through multiple channels (Pasquier, 2009). Fourth, MPs have other professional activities because of the *parlement de milice* principle, enabling them to spread information beyond the political sphere. Finally, when concerned by a specific reform, associations can partake in the consultation process, which occurs during the pre-legislative phase. The high level of citizens' trust in their authorities – the highest among OECD countries in 2013 (OECD, 2013) – offers food for thought, but remains an issue that should be further explored.

With regard to the concepts studied in this paper, we assume that FOI laws do provide with a real potential for more transparency and accountability. A motion submitted by Peter Hess at the Swiss parliament in 1997[12], called for more transparency in order to ensure citizens' trust in government and to reduce the gap between the citizens and the administration. This initiative, among others, paved the way to the current LTrans. The law states that it aims to "promote transparency with regard to the mission, the organization and the activity of the administration. To this end, it contributes to provide the public with the information, guaranteeing access to official documents"[13]. In other countries, there is a direct reference to accountability. For instance, in Mexico and New Zealand, the law is designed "to promote the rendering of accounts to the citizens so that they may evaluate the performance of the disclosing parties"[14] and "to promote the accountability of Ministers of the Crown and officials"[15], respectively; in India, "democracy requires an informed citizenry and transparency of information which are vital to its functioning and also to contain corruption and to hold Government and their instrumentalities accountable to the governed"[16].

Nevertheless, there is no relation between the FOI (which can potentially generate more transparency and accountability) and effective transparency and accountability. As explained above, individuals in

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[10] http://www.edoeb.admin.ch/dokumentation/00153/01251/01282/index.html?lang=fr

[11] http://www.foia.gov/index.html

[12] http://www.parlament.ch/e/suche/Pages/geschaefte.aspx?gesch_id=19973083

[13] https://www.admin.ch/opc/fr/classified-compilation/20022540/200901010000/152.3.pdf

[14] http://inicio.ifai.org.mx/English/LFTAIPG%20ENG%202010.pdf

[15] http://www.legislation.govt.nz/act/public/1982/0156/latest/whole.html#whole

[16] http://www.righttoinformation.gov.in/rti-act.pdf

Switzerland do not take advantage of the law in an extensive manner. The opportunity is seized mainly by journalists and other professionals (according to the office of the Federal Data Protection and Information Commissioner, interview with the authors). According to Meijer (2009), this is a distinguishing feature of what he calls "modern transparency". The information is not disseminated in a face-to-face style, but rather mediated through mass media or increasingly via the social media. The growing complexity of communication ways point out the issue of how information are presented and, *in fine*, understood by the citizens. As noted earlier, it may have an influence on how civil servants and politicians are held into account. In the next section, we will present specific cases in Switzerland, including two in which the uses of the LTrans have led to tangible results. Through these case studies, we aim to deepen the nature of the relationship between transparency and accountability, using Fox' framework.

4. Towards a new framework

4.1 Four cases

In the following section, four cases which have recently been under the spotlights in Switzerland will be presented. They have strictly no relation to each other, but rather serve as examples to investigate the relationship between transparency and accountability, as all of them deal with release of information. It is particularly interesting to examine the outputs in terms of consequences / sanctions.

Case 1

In January 2014, two Swiss-German newspapers[17] uncovered one of the biggest corruption scandal in the recent Swiss history. The Swiss State Secretariat for Economic Affairs (SECO) had attributed more than 40 public mandates to enterprise without going through the traditional public bidding system. In total, 43 mandates, for an amount of 34 million of Swiss francs (CHF) were entrusted mostly to two enterprises based in the Canton Zug. The first enterprise received a total of 26 million CHF without any public bidding for several mandates that were similar in their titles. The second enterprise conducted a total of twelve mandates for a total amount of 4.4 million CHF. The residual 3.6 million CHF were divided between 7 other enterprises, also without going through the traditional system of public bid.

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[17] *Tages-Anzeiger* and *Bund*

Those mandates concerned IT systems within the unemployment insurance. The SECO should have opened a conventional procedure, as required by law, in order to attribute those mandates. In addition to those mandates randomly attributed, some other dysfunctions emerged. The civil servant who attributed some of these mandates received privileges such as plane tickets, material and VIP football tickets from the enterprises. It was then revealed that this very same person gave advices to the various enterprises about how the offers should be drafted and where the flaws of some offers were internally identified. He also promoted strategies to produce false bills when the contracts were obtained. He finally promised to give confidential pieces of information about similar contracts that were entrusted to other companies by a different office[18].

Consequently, one of the incriminated enterprise produced false invoices and collected money for fictitious workhours. One bill addressed to the SECO at the end of 2012 mentioned a total of 64,557.80 CHF out of which only 7,734.70 CHF were hours really accomplished. The two managers of this incriminated enterprise attributed themselves large salaries, up to four times what they usually earned during a period of eleven months[19]. A large amount of money also exited the company without clear destinations, with the possibility that they ended up on the personal account of the incriminated civil servant at the SECO.

This scandal, would not have been unveiled by the two Swiss-German newspaper without recourse to the LTrans. The access was first refused to the journalists. Christian Brönnimann, the first journalist to publish about this story, had to face some strong opposition to obtain these documents, as the SECO repeatedly refused access to them. The Federal Data Protection and Information Commissioner (FDPIC) had to get involved and decided to grant access to the documents.

Following the granting of access, the manager of the civil servant incriminated decided to resign. He was apparently aware of the irregularities in the attribution of public mandates and preferred resigning right after the documents were unveiled, even before the allegations were confirmed, the date of the trial set and the civil servant convicted of fallacious behavior. The manager preferred quitting in order to anticipate a potential sanction that could have happened after the trial.

The SECO and the unemployment insurance were finally reorganized after a careful administrative examination that unveiled the multiple organizational dysfunctions that happened during this period.

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[18] Office fédéral de la construction et de la logistique (OFCL)
[19] From January to November 2012

Every mandate has now to be addressed to an office in charge of judging its relevance and then transfer the request to another office that further evaluate the relevance and release it to the public[20].

Case 2

Starting in 2001, the INSIEME project was designed to merge two IT systems (direct federal taxes and value added tax) of the Swiss Federal Tax Administration (FTA), considered too different and outdated, into one new system. After a first cancellation of a contract in 2007, the project has been divided and reorganized. The situation became worse, and the government (Federal Council) had to inject some more money into the project. However, the project was abandoned two years later, leading to huge losses – more than 115 million CHF. After the information has been revealed, Finance Minister Evelyne Widmer-Schlumpf decided to temporarily suspend then-director of the FTA Urs Ursprung and requested her legal department to carry out an investigation.

Following an administrative inquiry, M. Ursprung has been suspended. He recognized that he had made important legal mistakes, because he wanted to avoid further delay in the program, thus neglecting World Trade Organization (WTO) directives regarding public markets (see Government Procurement Agreement)[21]. Furthermore, FTA personnel in charge of the project were blamed in a report from the Control and Finance Committees of the Parliament in 2014. According to this report, the scandal is due to severe failures in the surveillance and management of the project. Both were considered insufficient, and the rules had not been followed. Moreover, competencies and responsibilities, as well as the tasks supposed to be accomplished have always lacked clarity.

On the other hand, a criminal investigation has been launched by the Office of the General Attorney of Switzerland against the Head of the IT office, which led to a trial at the Federal Criminal Court in Bellinzona in September 2015. The accused was found partially guilty and charged with mismanagement of public interests and influence peddling, and sentenced to 16 months in prison and a fine of 27,000 CHF. As an executive of the federal administration, he had not only taken part in

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[20] This case description is based on press articles reporting on the case published between 2012 and 2015. It includes the following articles: Schmuck, P. « Le SECO a attribué des contrats sans appel d'offre », in *La Tribune de Genève,* 15 January 2014, Schmuck, P. "Le SECO visé par une enquête pour corruption », in *Le Matin,* 30 January 2014., Goumin, M. « Soupçons de corruption au SECO », in *Le Temps,* 31 January 2014., ATS. « Deux entreprises zougoises liées au scandale du SECO », in *La Tribune de Genève,* 3 February 2014., ATS. « Sous pression, un cadre du SECO démissionne », in *Le Matin,* 13 February 2014., ATS. « Deux nouvelles personnes visées dans l'affaire du SECO », in *24 Heures*, 15 February 2014., Stoll, M. « Le refus de la transparence vient de tout en haut », in *LoiTransparence.ch*, 4 February 2014., ATS. « Réorganisation après le scandale de corruption, in *20minutes*, 11 August 2015. and Brönnimann, C. « Marchés publics : le long chemin vers la transparence », in LoiTransparence.ch, 21 January 2014.

[21] Based on the Federal Act on Public Procurement (FAPP), work and service contracts are governed by procurement rules in Switzerland. FAPP states that procedure for the award of public contracts for supplies, services and works must be regulated and transparently organized. The provisions of the law apply if the estimated value of the public contract attains the threshold value of 230.000 Swiss francs (for supplies and services).

decisions, but also influenced them in a significant way. In that sense, the judge concluded that he had damaged ideal interests of the Confederation and not respected all procedures, attributing for instance contracts to private firms on several occasions. Two other individuals, both businessmen from the IT sector, have been sentenced to fines of respectively 15,000 and 40,000 CHF. Nevertheless, the three accused have not been convicted of corruption.

This case highlights a lack of transparency and surveillance that have led to such a financial disaster. One of the public servants in charge of negotiating with external service providers had even worked with a society which employed friends and his own child, and prices of the transactions always seemed inflated. After such a series of dysfunctions, calls have been made for more transparency within the administration. Hence, a motion submitted by socialist MP Edith Graf-Litscher has been accepted in December 2014. From now on, all information related to public markets, when a transaction higher than 50.000 CHF is at stake, must be published by the Federal Council every year. This measure aims to restore public trust in institutions and prevent any future abuse[22].

Case 3

Tamoil is a leading operator in the energy and oil industry. The group has acquired a refinery in Collombey (Valais) in 1990, the one of only two refineries on Swiss soil – the other one is in Cressier (Neuchâtel). Built in the 1960s, the plant used to produce up to 55.000 barrels per day, before it ceased its activities in 2015. For several years, there have been suspicions about a potential polluting activities on the site, reaching the groundwater. Tamoil has mandated an external company, which carried out numerous tests, and reports have regularly been sent to the State of Valais.

Le Temps journalist Marie Parvex managed to get access to those reports, seizing the cantonal law on transparency (implemented in 2011) and the Cantonal Data Protection and Information Commissioner. It was the first time that the State of Valais complied with transparency and took a decision in favor of the media. The process lasted about two years (2012-2014), but after a long battle, she was able to submit the analyses to independent experts, who expressed reservations about the reports sent by Tamoil. The oil company complained about this move, especially because the level of pollution might lead to an expensive clean-up operation on the site. However, the cantonal government argued that a

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[22] This case description is based on press articles reporting on the case published between 2012 and 2015. It includes the following articles: Wuthrich, B. "Le chef du fisc fédéral Urs Ursprung est suspendu de sa fonction", in *Le Temps*, 20 June 2012. Buss, P.-E., "Affaire Ursprung : le triomphe du copinage d'Etat", in *Le Temps*, 24 June 2012., Wuthrich, B. "La débâcle du projet Insieme aura des suites politiques", in *Le Temps*, 21 September 2012., Atmani, M. "Vers une transparence des marchés publics passés par la Confédération", in *Le Temps*, 9 December 2014. and Schaller, F. "Culpabilité partielle pour trois accusés", in *L'Agefi*, 17 September 2015.

public interest existed and that the population had the right to be informed about the situation. The State has since resorted to an independent company to test other locations of the plant[23].

Case 4

On the 18 September 2015, the Swiss government has announced in a press conference that the country will take part in the European Union (EU) Plan to distribute refugees across Europe. Due to the crisis in Syria and facing an important flood of migrants, the EU needs to protect more than 40.000 people. Switzerland has decided to welcome up to 1.500 refugees, who have previously been registered in Italy or Greece. This is a new contribution to the solidarity efforts shown by Europe in this critical situation. At the same time, the Federal Council has adopted a measure to invest an additional amount of 70 million CHF in order to support humanitarian actions in Syria, Iraq and the Horn of Africa, but also political initiatives in Syria which aim to contribute to put an end to the conflict in the region[24].

4.2 Amending Fox's Framework

This last part will focus on the amendments needed in Fox's framework following the cases described before. Apparently, the relationship is more complex than considered by the American Professor. Indeed, in his article (2007), Fox divides transparency in two different categories : opaque transparency and clear transparency. He does the same with accountability citing soft and hard accountability. The relationship could be then divided in three different situations:

1. Dissemination and access to information: In this case, accountability is not solicited and the relation remains in the transparency sphere (opaque and clear);

2. Institutional "answerability": In that case transparency is clear and a relation with soft accountability is established;

3. Sanctions, compensation and/or remediation: In this case, transparency is not solicited and the relation remains in the accountability sphere.

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[23] Information gathered about the case have been found in the following press articles:
Parvex, M. "Difficile transparence", in *Le Temps*, Editorial, 5 March 2015.
Parvex, M. "Raffinerie Tamoil : trois experts indépendants critiquent les analyses de la nappe phréatique", in *Le Temps*, 5 March 2015.
"Tamoil est fâché que l'Etat du Valais ait publié les analyses des eaux sans le consulter", in *Le Nouvelliste*, 2 April 2015.
[24] For further details, see the complete press release from the Federal Council here:
http://www.ejpd.admin.ch/ejpd/fr/home/aktuell/news/2015/2015-09-180.html

Some of the cases presented above are typical examples of the use of new transparency regulations within a country, in this case Switzerland. Each case demonstrates a different situation in which the recourse to transparency have had diverse impacts on accountability. They should have fitted into the three categories listed in Fox's framework. But, as this chapter will demonstrate, Fox's framework has neglected to take into account a parameter that considerably modifies the relationship between the concepts: the content of information. Indeed, this parameter has a major impact on accountability and its relationship to transparency. In order to design a new framework and to get closer to their practical reality, transparency and accountability have been divided into more refined and precise categories. The section below will first describe the four cases in the light of this new framework before commenting the amendments undertaken to create the framework itself.

The first case presented, about the scandal at the SECO, is a typical example of a category that was not included in Fox framework. In this first case, a simple access to information was sufficient to provoke some sanctions. In fact, shortly after the access to the documents were granted, one of the managers concerned by the scandal resigned. Indeed, the resignation of the people involved intervened only a few days or weeks after the scandal had been revealed. This case should have been a typical example of "institutional answerability" in which transparency would have called some actors to give justifications and enter an accountability process. However, as we can gather from this example, a simple request to access some documents was sufficient to provoke some (self-inflicted) sanctions.

The second case (Insieme) is a different example that could be categorized as disclosure of information with remediation as accountability process. The specificity of the case is that the accountability process took place before the transparency process. Indeed, when dysfunctions were identified within the FTA organizational structure, various measures were taken in order to face the disclosure of information that would inevitably happen at some point. The remedy employed in this case were multiple and took place internally in order to prepare the disclosure of information that would happen later on.

The third case presented, about the leading operator in the oil industry, is a banal example of the LTrans used at the cantonal level. Its use has provoked some answerability from the State but without creating any enforcement in the case of accountability. The content of information being non-compromising, the information unveiled has just provoked some comments and justifications from both Tamoil and the State, but with no consequences for the Libyan company and within the cantonal administration. This case is thus a typical example of an institutional process that links passive transparency and accountability under the form of answerability. It is the most common use of the LTrans.

The fourth and last case, lightly described, has the only interest of being a typical example of active dissemination of information by a public entity. This form of active transparency is used to communicate

non-compromising information to a large public and does not stimulate any kind of response from the public organization. In this case, dissemination of information implies the administration's responsibility (as a form of implicit answerability).

In order to amend Fox's framework and propose a deeper analysis of the relationship between transparency and accountability, categories set up by the author need to be slightly altered. To do so, both concepts have to be redefined. The next sections will therefore provide alternative definitions of transparency and accountability.

The first concept to work on is transparency. It seemed that the categories presented by the author (*clear* and *opaque*) were not based on a precise definition and remained a bit vague, although he mentions proactive dissemination and demand-driven access to information. Yet this study heavily depends on the perspectives adopted about both concepts. In this paper, we take over the definition of Grimmelikhuijsen and Welch (2012) : "the availability of information about an organization or actor allowing external actors to monitor the internal workings or performance" , leading us to exclude the *opaque* transparency category. We also assume that the nature of transparency has an impact on the relation. In other words, the way in which the information is released, coupled with the content of the information (compromising or not) leads to different kinds of accountability. The article fundamentally distinguishes two types of transparency: active and passive transparency. These two dimensions have been used in our analytical framework, replacing the categories created by Fox (2007) : clear and opaque transparency. The passive transparency is related to the passive release of information, usually following a request submitted by citizens through FOI laws – LTrans in Switzerland. The nature of transparency is here constrained, as the administration is forced to disclose data that were not available to the general public beforehand. The active transparency concerns the voluntary dissemination of information. It is called "active transparency", because in such cases the government decides to proactively release information by itself. This distinction is central in a recent article from Meijer, Curtin, and Hillebrandt (2012). According to the authors, active and passive release of information are part of what they call *intentional* access to information, a category that is different from *forced* access to information (primarily via whistleblowers). The latter category will not be used in this article, which will focus on access to information through requests and proactive disclosure by the administration through websites and press conferences.

In the academic literature, accountability has been divided in many different phases. It depends mostly on the conception of accountability that the author holds. Mostly treated either as a mechanism or a virtue, accountability has been classified according to its relational definition. The traditional division based on Bovens' article (2007) is the most famous one. It divides accountability in three different

phases: information, debating and consequences. In Fox's revisited framework, accountability has been separated into two different categories, following the classification of Schedler (1999b): answerability[25] and enforcement. Answerability can be defined as the ability to ensure that officials in government are answerable for their actions. It could be conceptualized as a discursive activity in which the officials called to give account are obliged to respond to questions from inquirers. These questions could either be to find out a dysfunction or to insure that the mission given to the officials were supposed to do was carried out properly. On the other side, enforcement contains the idea that the accounting actors, the officials in the case of public accountability, is not only called to account but can also be punished if their behavior were not appropriate. The enforcement could be here synonym with rewarding good and sanctioning bad behavior. It is close to the consequence phase described by Bovens.

The four cases describe different situations where active or passive transparency is (or is not) the first stone of a relationship with accountability (either under the form of answerability or enforcement). Consequently, Fox's framework has to be amended in order to integrate these kinds of situations where different forms of transparency call for different forms of accountability. As explained before, the framework proposed integrates the content of information as a new parameter that differentiates and refines the situations. The information unveiled by the use of the transparency law could consequently either be compromising or non-compromising. There is no precise definition in the academic literature. For the purpose of this paper, we will therefore propose our own definition of the term, as we have used it as a parameter in our analysis. In the context of public administration, we make a fundamental distinction between compromising and sensitive information, because the latter mostly concerns critical information, such as national interests, and is mostly not available through FOI laws. When such information comes out, it is almost always the result of whistleblowing acts. According to the Oxford dictionary, compromising means "to bring somebody / something / yourself into danger or under suspicion"[26]. Compromising information includes of course reputation issues, because there may be no consequences in terms of accountability, in the sense that people to be held accountable have no responsibility. For instance, if the media publish an article about the imbalance between men and women within the administration, there is no individual to be blamed about the situation, though the reputation of the administration may be damaged. We would like to include in our definition the notion of "weak" position (as a result of the compromising information released) raised by the Collins dictionary[27]. We thus propose the following definition: *a compromising information is related to the data*

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[25] Answerability can further be divided into monitoring and justification.
[26] http://www.oxforddictionaries.com/fr/definition/learner/compromise
[27] http://www.collinsdictionary.com/dictionary/english/compromising

and documents released by the administration, which brings the latter into danger or under suspicion, and may place it in a position of weakness in relation to its citizens.

Consequently to this new division of the concepts and the inclusion of the parameter that concerns the content of information, Fox's framework has been revisited and is presented in the figure below. We have modified the original categories put forward by Fox (2007) in order to obtain a deeper analysis of the relationship between the concepts of transparency and accountability. This has led us to the creation of the four types of relationship described through the cases:

1. Dissemination and responsibility: It involves only active transparency, which implies the administration's responsibility as a form of implicit answerability. The content of information is non-compromising. The typical example developed above is case no. 4, where information about a refugee plan is disclosed by the Federal Council;

2. Institutional processes: It involves passive transparency and accountability under the form of answerability. The content of information is non-compromising. In case 3 (the Tamoil affair), there is a justification provided by the State of Valais, giving answers to a legitimate request made by a journalist;

3. Access to information and sanctions: It involves passive transparency and accountability under the form of enforcement. The content of information is compromising. In order to illustrate this situation, case 1 (the SECO scandal) refers to sanctions inflicted after revelations about dysfunctions, which arose after a request submitted by a journalist. In this case, transparency and accountability are combined to produce good governance, in a situation described by Hood (2010) as predominant in the literature, because it is appealing to both academics and practitioners;

4. Disclosure and remediation: It involves active transparency and accountability under the form of internal answerability and enforcement. In this case, the temporality is modified and accountability happens before transparency. The content of information is compromising. It refers to case 2 (the INSIEME project), in which the problem has been solved internally, before communicating it to the public. In this respect, Hood (2010) mentions that transparency in retrospect does not automatically disable accountability processes. However, such a method may hurt the democratic ideal, partly based on transparency, as mentioned in the introduction of this paper (see 2.1).

Figure 2: Fox's amended framework

Content of information		Transparency		Accountability	
		Active	**Passive**	**Answerability**	**Enforcement**
	Non-compromising	Dissemination		Responsibility	
			Institutional processes		
	Compromising		Access to information		Sanctions
		Disclosure		Remediation	

5. Conclusion

Even if transparency and accountability have been broadly studied, defined and included into various frameworks, their relationship is still difficult to establish and to theoretically define. The attempts of Fox (2007), Hood (2010) and Meijer (2014) have revealed themselves to be first stones put towards a better understanding of a very complex relationship that can be approached from various angles. In this paper, Fox's framework has been preferred for the study of four specific cases of release of information in Switzerland. Based on a selected review of literature, the authors have amended the framework in order to obtain a more precise analysis of the relationship between transparency and accountability in the Swiss context, also briefly presented. Focusing on the results of this study, one can notice that the introduction of the content of information variable transforms Fox's framework into a more refined version exemplified through the various cases selected by the authors.

The authors are aware of the fact that alternative frameworks exist and may also be eligible for further research, such as Hood's (2010) framework. In this regard, the article from Ferry et al. (2015) proves to be relevant and shows that applications from this framework can lead to interesting conclusions, especially in the field of finance. In addition to the limit expressed above, some other factors that could be either internal or external can also have a potential influence on the framework and transform it significantly. It is the case of factors such as the political system (democracy or totalitarian system) as expressed in the book chapter of Warren (2014) or the article of Gélineau (2007). Moreover, political accountability differs among parliamentary and presidential systems. In other words, transparency and accountability can vary according to the prevailing political regime, and this may affect their relationship. The political context may also have an influence, depending on the timing. If people working in the administration are facing a forthcoming election in a certain period of time, their behavior may change

accordingly and lead to the release of information or sanctions that would not necessarily happen under other circumstances. Finally, the level of citizens' trust can also have an influence on accountability, showing that transparency is not the only factor impacting the level of accountability (Greiling, 2014). Therefore, trust may be used as a variable impacting the relationship between transparency and accountability. All these factors could enrich the framework presented above and give food for thought.

Keeping in mind that this article only deals with Swiss cases, it would be interesting to broaden the field of analysis and try to apply Fox's amended framework to other cases in other countries. The paper also focuses on four specific cases, leaving much space for questions. In order to carry out a larger research and collect more data, a quantitative study would certainly prove relevant. For instance, more cases could be considered, enabling researchers to compare similar situations in several countries, taking into account contextual particularities. We would also like to attach importance to the need for a systematic study on how concepts interact, at least as a first step to go beyond the normative point of view which positively associates transparency and accountability all the time. However, it seems extremely difficult to aim for universal definitions, because of cultural differences. The authors hope that this framework will be useful for future studies on the matter and look forward to contributing to the development of this field of research.

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