Accountability and Non-governmental Actors in Canadian Public Governance

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Elections, in the tradition of democratic theory, have been seen as an important mechanism of accountability through which the policy preferences of citizens can induce government action (Fearon, 1999: 57). However, new forms of governance introduce new challenges for the theory and practice of public accountability (Skelcher, 2007: 63). The migration of regulatory responsibility outside the boundaries of elected governments necessitates a different conceptualization of accountability relationships between citizens and public policy decision makers. The increase in the use of non-governmental actors and the dispersal of political authority across multiple layers brings to the forefront questions of democratic input and accountability within the governance process (Peters and Pierre, 2006: 209).

In responding to concerns of accountability brought about by the dispersal of authority outside of government, this paper explores the accountability environment that has emerged when government has delegated decision-making authority to non-governmental actors. To do so, legislated instances of authority migration in the provinces of Alberta, British Columbia, Nova Scotia, and Ontario between the years of 1946 and 2005 form the universe of cases. Two areas of inquiry are explored: the existence and relative strength of accountability relationships between non-governmental actors and both government and society as stipulated in the legislation; and the extent to which political ideology, geographic scale, and the timing of the legislation are able to explain the strength of accountability relationships.

Migration of Authority

One dimension along which governance can vary is centralization of authority. Authority can be highly concentrated in a single hierarchical entity that claims exclusive jurisdiction or dispersed among various nodes, each exercising only limited jurisdiction (Kahler and Lake, 2004: 409). The migration of authority can then be thought of as occurring along both a vertical and horizontal axis. Along the vertical axis authority can be distributed to successively more local levels of government in which the more limited jurisdictions are nested within larger jurisdictions. Along the horizontal axis the authority can be dispersed to actors outside of government.

The dispersion of authority, both vertically and horizontally, is captured by Marks and Hooghe's idea of multilevel governance. Marks and Hooghe identify two types of multilevel governance labeled Type I and Type II. Type I multilevel governance has its intellectual foundation in federalism and is concerned with power sharing among governments operating at different levels. Type I multilevel governance is described as the dispersion of authority to a minimal number of jurisdictional levels into which a wide array of policy areas are bundled, with

smaller jurisdictions nested within larger ones and only one relevant jurisdiction existing at each territorial scale (Marks and Hooghe 2005: 17-19). The unit of analysis for Type II multi-level governance is independent jurisdictions that fulfill specific functions. Type II multilevel governance is described as being organized across a large number of levels in which authority is not neatly layered but diverse in scale; and being flexible in design, allowing it to respond to changing citizen preferences and functional requirements (Hooghe and Marks, 2005: 20-21).

According to Marks and Hooghe, Type I and Type II models of multilevel governance are complementary, with the selected model being a function of the problem that needs to be addressed (Marks and Hooghe 2005: 29). As Type II structures can be embedded in legal frameworks determined by Type I jurisdictions (Marks and Hooghe 2003: 238, Marks and Hooghe 2005: 24), Type II multilevel governance can be used as a tool of government to migrate authority in response to a specific policy circumstance. It is in such cases, when government migrates authority through the use of Type II bodies, that accountability will be evaluated.

Accountability and Authority Migration

Without accountability, there is no popular control. In a democracy, accountability is the principal mechanism through which mass publics exert control over their elected officials and is a central tenet of democratic theory (Rudolph, 2006: 99). The concept of accountability is not problematic: Person A is accountable to person B if two conditions are met; there is an understanding that A is obliged to act in some way on behalf of B; and B is empowered by some mechanism to sanction or reward A. Stated in the form of an agency relationship person A is the agent, who makes choices on behalf of person B as the principal (Fearon, 1999: 55). The assignment of a principal-agent relationship to elected representatives is straightforward, the elected representative is accountable to the electorate and is expected to act in such a way that promotes the preferences of the electorate. If the electorate is not happy with the actions of their elected representative, they can vote them out at the next election.

Defining the accountability relationships associated when authority has been delegated is more complex. Society may be the principals and Type II bodies the agents, meaning that Type II bodies are understood to be directly accountable to society. Society, as principals of democratic governments, may hold Type II bodies indirectly accountable through the principal-agent relationship between government and Type II bodes. A third possibility is that each of the before mentioned accountability arrangements exist. Alternatively, there is the potential for the absence of any accountability relationship.

While governments have migrated authority to address specific policy needs, it has been argued that Type II bodies remain accountable to the government and as such indirectly to the citizen. Jessop has argued that the state, in responding to the institutionalization of political decision making upwards, downwards and sideways from the state, has enhanced its role in managing inter-scalar relations, thus seeking to control how and where authority is migrated to minimize effects upon the overall power of the state (Jessop, 2005: 64). Through what Jessop labeled ‘metagovernance’, the state provides the rules for governance and in doing so sets the conditions for self-organization and the overall ground rules for governance and regulatory order (Jessop, 2005: 64-65). Similarly, Tanja Börzel argues that in the modern state both public and private actors operate under the shadow of hierarchy where public actors set the legal rules of the game and intervene to correct distortions or outcomes that violate public interests (Börzel, 2010: 196-197). In setting the rules and being positioned to intervene on outcomes that violate public interests, government can be seen to dominate the policy process. If government has continued to

dominate the public policy process, then we should expect formal accountability relationships between government and Type II bodies to be present and to have either remained stable or increased in strength.

$H_{5.1}$ - The accountability relationships between government and Type II bodies has either remained stable or increased in strength over time.

The belief that shifts in state function and new forms of governance have not weakened the state is not universal. McBride and Shields argue that the advancement of a neo-liberal agenda aimed at reducing the state and increasing reliance on market mechanisms provides the ideological venue for shifting decision-making outside of politics and is eroding the power of the state (McBride and Shields, 1997: 18). Furthermore, the term governance can signal a threat to conventional forms of democracy, instead of being accountable either directly or indirectly to the citizens, governance mechanisms can be viewed as the tools of commercial interests or unaccountable bureaucracies (Hirst, 2000: 13). According to Harmes, the dispersal of power away from the centre can be viewed as a deliberate neoliberal political project with the goal of separating economic and political power (Harmes, 2006: 726-727).

While neoliberalism is a modern construct, there are long-standing debates over the role and size of government. Neoclassical liberals have argued that government should be as small as possible with the sole role of protecting the person and property of individuals, while welfare liberals have promoted a larger role for government arguing that the powers of the state can be a positive force for promoting liberty and equal opportunity through the creation of regulations and state run institutions (Ball and Dagger, 1995: 77-79). The desired role of the state is further expanded within the framework of social democracy. Being linked to socialism, social democracy calls for government to play a larger role in the lives of the people, promotes public ownership, and promotes the redistribution of wealth (Ball and Dagger, 1995: 44).

Taking into account both recent ideological trends and the historical debate, it can be argued that the ideology may influence the structure of the accountability relationship between Type II bodies and government. Specifically, governing parties aligned further to the right are expected to produce weaker accountability relationships when migrating authority as there is stronger belief in minimal state interference in the lives of individuals, while governing parties on the left are expected to develop stronger accountability relationships due to their stronger belief in government intervention.

$H_{5.2}$ – Governing parties further to the left on the political spectrum will produce stronger accountability relationships between Type II bodies and government than governing parties further to the right.

In addition to the accountability relationship between government and Type II bodies is the accountability relationship between Type II bodies and societal actors. Peters outlines two opposing views of governance, a traditional approach where the state steers, and a modern approach where societal actors are involved in more self-steering rather than depending upon the guidance of government. While both government steering and self-steering views of governance contain the assumption that society must be governed, different assertions are made as to who the dominant actor is: government or society (Peters, 2000: 36-37). Hirst's 'associated democratic' model goes as far as stating that as many functions as possible should be devolved from the state

to civil society, followed by the democratization of the civil society organizations, thus shifting governance from top-down bureaucratic to democratically self-governed associations (Hirst, 2000: 28). If social forces are taking a stronger role in the governance process, it follows that Type II bodies should be increasingly accountable directly to society as societal actors assert greater influence over policy inputs and outputs.

$H_{5.3}$ - The accountability relationship between society and Type II bodies has increased in strength over time.

An additional factor to be explored is the effect the geographic scale of a Type II body has on the existence and relative strength of accountability relationships. When considering traditional elected government, a trade-off can be seen to exist where centralization produces efficiency and coordination gains, however, also diminishes accountability. This loss of accountability is based on the idea that as government becomes more centralized, the ability of any one region to select a government based upon the government's perceived performance in that region is diminished (Seabright, 1996: 65). Similarly, it has been found that while larger municipalities benefit from economies of scale, the gains come at a democratic cost as the increase in size is associated with a decrease in citizens' perceived political efficacy (Dreyer Lassen, D. and S Serritzlew, 2011, 255).

Like traditional elected governments, Type II bodies exist at different geographic scales. However, unlike elected government few Type II bodies have citizen-elected boards, consequently minimizing the electoral accountability benefit associated with traditional government. Taking into consideration the rarity of elections and a dearth of information on the effect of geographic scale on the accountability of Type II bodies, this chapter puts forward two exploratory questions. First, do Type II bodies succumb to the same trade off as traditional elected government? While lacking the accountability function of elections, it is still possible that centralization results in a similar tradeoff between economies of scale and accountability of Type II bodies. When a Type II body moves along the continuum from decentralized to centralized, the number of citizens whose preferences must be taken into account increases. As the number of citizens increases, the ability of any one citizen to hold the Type II body accountable based upon their perceived performance of the Type II body decreases. If this is in fact the case, it is expected that the greater the level of decentralization, the greater the capacity of members of society to hold Type II bodies directly accountable.

While it is expected that decentralization of Type II bodies has accountability benefits for citizens, the second question posed is whether there is a corresponding weakening of accountability to government that occurs with decentralization. When decision-making bodies are decentralized there may be a willingness on the part of government to shift both decision-making and responsibility for holding decision-makers accountable closer to the citizen. If this is the case, it is expected that the greater the degree of decentralization, the weaker the capacity of government to hold Type II bodies directly accountable.

$H_{5.4}$ The accountability relationship between government and Type II bodies will decrease as the geographic scale of the Type II body decreases.

$H_{5.5}$ The accountability relationship between society and Type II bodies will increase as the geographic scale of the Type II body decreases.

Data and Methodology

To undertake this study, a custom dataset was built including incidents of creation, termination, and modification of Type II bodies in the provinces of Alberta, British Columbia, Ontario and Nova Scotia between the years of 1946 and 2005. A Type II body was included in the dataset if three conditions were satisfied: authority over some part of the public realm must be granted to the body through an act of legislation; the majority of decision-makers within the body must be comprised of individuals who are from outside of the government, legislature, or public service; and the non-governmental decision-makers must have decision-making autonomy.

Captured at the point of creation for each Type II body and for each subsequent amendment are the accountability mechanisms included within the legislation. The dataset does not capture cases where the legislation was amended but the accountability relationship was unchanged. In cases when the Type II body remains in place, but the legislation that created it is repealed and replaced, the Type II body is not coded as being terminated and recreated, but instead only changes to the accountability relationships are captured.

Accountability is coded based upon the accountability mechanisms that are established directly in the legislation. The coding of the accountability relationships uses Mark Bovens's definition of accountability that states: "Accountability is a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgment, and the actor may face consequences" (Bovens, 2007: 450). Bovens's definition identifies three elements of an accountability relationship that are identifiable and can be easily coded: processes which force agents to explain and justify actions to their principals, processes which allow principals to question agents and pass judgment upon their actions, and processes which enable principals to sanction their agents. The decision to use Bovens's definition is based upon its ability to capture the concept of accountability as discussed in the accountability section above and to allow for the standard coding of data along three easily identifiable elements. For each record six pieces of data are captured, three for the accountability relationship between the Type II body and government and three between the Type II body and society. Each element is coded as either present (1) or absent (0), allowing for an accountability score to be calculated for each of the relationships as the dependent variable.

Take Alberta's Child and Family Services Authorities as an example. In this case, the accountability relationship with government would score a 2 in 1996 as the Child and Family Services Authorities must justify their actions to government through the submission of reports to government, and the provincial government is able to sanction members of the board through mechanisms of appointment and the ability to transfer the Authority's powers to an alternate entity. Missing is a mechanism that legislates the ability of the Provincial Government to pose questions to the Authorities. The accountability score between the Authorities and society would be a 1 as the only accountability mechanism built into the legislation is the requirement for board records to be open to the public. A subsequent amendment that mandated board meetings being open to the public changed the accountability score to 2, as now society members would also be able to question members of the Authority's board. Missing is a mechanism that legislates the ability of society members to sanction board members in response to the actions (or inactions) of the Authority.

One of the hypotheses explores the effect of political ideology on accountability. Content analysis of Canadian party manifestos between 1945 and 2000 demonstrates an ideological divide between parties at the federal level. At the federal level, the NDP is consistently to the

left, while the Liberal and Progressive Conservative parties take turns holding the position on the far right (Cochrane, 2010: 590-591). While independence exists between federal parties and their provincial counterparts, the NDP remains a fully integrated organization with membership at the provincial level resulting in automatic membership in the federal party (Esselment, 2010: 871-872). Given the connection between the provincial and federal NDP parties, and NDP's consistent position to the left at the federal level, the percentage of seats held by the NDP or CCF party is used to test the effect of political ideology.

To assess the influence of time period on the strength of accountability relationships, the overall timeframe is divided into six ten-year periods and a dummy variable is created for each. All instances of creation or modification of Type II bodies were coded according to which time period it occurred in, with 1 indicating that it occurred in that time period and 0 indicating it did not. In the regression model, the 1946-1950 dummy variable was omitted, making it the reference category for all other time periods.

To assess the influence of geographic scale the Type II bodies are coded according to four categories: Type II bodies that are geographically confined to one municipality; Type II bodies that span municipalities but are smaller in geographic scale than an entire province; Type II bodies that encompass the entire province; and Type II bodies that span provincial boundaries. For each category a dummy variable is created with a score of 1 indicating that the Type II body operates at that geographic scale and a score of 0 indicating that it does not. In the regression model the dummy variable for Type II bodies that operate within the boundaries of a single municipality is omitted, making it the reference category against which all other categories of geographic scale are compared.

Ordinary least square (OLS) regression is used to test the effect of the independent variables on the dependent. Sequential modeling is used in which each independent variable is tested separately and then as part of a larger model. For each hypothesis the models will be run for the entire dataset to identify overall trends and then for each province individually to identify differences between the provinces. Due to the unique purpose of Professional Self-Regulatory Type II bodies a self–regulatory control variable is included in all regression models. Provincial control variables are also included in the regression models when evaluating the aggregate provincial dataset.

Results: Accountability Relationship with Government

Three hypotheses are tested in relation to the strength of the accountability relationship between government and Type II bodies. The first ($H_{5.1}$) considers the extent to which the accountability relationship between government and Type II bodies has either remained stable or increased in strength over time. The second ($H_{5.2}$) proposes that governing parties on the left of the political spectrum will produce stronger accountability relationships between Type II bodies and government than governments further to the center and right. The third ($H_{5.4}$) hypothesizes that the accountability relationship between government and Type II bodies will decrease as the geographic scale of the Type II body decreases. The results for the aggregated provincial dataset are presented in Table 5.1.

Table 5.1: Government Accountability Index (Dataset includes AB, BC, NS and ON)

	Model 1	Model 2	Model 3	Model 4
1956-1965	0.229(0.129)*			0.225(0.129)*
1966-1975	0.331(0.117)***			0.324(0.118)***
1976-1985	0.487(0.125)***			0.478(0.126)***
1986-1995	0.434(0.121)***			0.416(0.130)***
1996-2005	0.647(0.118)***			0.642(0.118)***
Left Seats		0.002(0.002)		0.001(0.003)
Spans Municipalities			-0.040(0.168)	-0.038(0.166)
Single Province			-0.136(0.144)	-0.127(0.142)
Spans Provinces			-0.012(0.427)	0.007(0.420)
Alberta	-0.009(0.080)	0.003(0.086)	-0.024(0.081)	0.003(0.087)
British Columbia	0.093(0.087)	0.042(0.101)	0.098(0.089)	0.085(0.102)
Nova Scotia	-0.291(0.089)***	-0.257(0.091)***	-0.270(0.091)***	-0.279(0.093)***
Self-Regulatory	-0.814(0.069)***	-0.762(0.069)***	-0.727(0.071)***	-0.794(0.073)***
Adjusted R^2	0.176	0.1439	0.142	0.174
Number of Cases	811	811	811	811

Standard errors are reported in parentheses. *, **, *** indicates significance at the 90%, 95%, and 99% level, respectively.
Ontario is the category for comparison for province variables
Initial 10 year period, 1946-1955 is the category for comparison for time period variables
Geographic scale of Single Municipality is the category for comparison for geographic scale variables

Evaluating the effect of time period on the strength of the accountability relationship between government and Type II bodies produces significant results. As Shown in Table 5.1, Model 1, each subsequent time period after 1946-1955 is associated with an increase in the government accountability index score and is significant at the 90% confidence level or higher. The results trend in the direction of larger increases in the government accountability index score in comparison to1946-1955 as the time period becomes closer to present day. Type II bodies that were enacted or updated between 1996 and 2005 suggest an increase of 0.647 within the government accountability index score's range of 0 to 3. The exception to the upwards trend is the 1986-1995 time period, which produced a smaller increase in comparison to1946-1955 than the immediately preceding time period (1976-1985), but still larger than the next most recent time period (1966-1975). As shown in Model 4, when all independent variables are included in the model, the results remain consistent. The results for both Model 1 and 4 provide support for the hypothesis that the accountability relationships between government and Type II bodies have either remained stable or increased in strength over time.

When assessing the effect of ideology on the strength of the accountability relationship between government and all Type II bodies, the results, as shown in Table 5.1, Model 2, are in the expected direction, but not significant. As displayed in Model 4, the results remain consistent when all independent variables are included in the model. The results suggest that $H_{5.2}$, governing parties further to the left on the political spectrum will produce stronger accountability relationships between Type II bodies and government than governing parties further to the right, be rejected.

The results for differences in geographic scale produced no significant results. Furthermore, the relationship between geographic scale and the strength of the accountability relationship is consistently in the opposite direction than that hypothesized. A strengthening of

the accountability relationship between government and Type II bodies was expected with increased centralization, however, each of the three more centralized jurisdiction sizes produced negative results in comparison to Type II bodies that operate at the same geographic scale as a municipality.

Although not related to the hypotheses, the dummy variable for Nova Scotia produces significant results across all models in Table 5.1. The results for Nova Scotia consistently suggest a negative relationship and are significant at the 99% confidence level. As shown in Model 4, when all independent variables are included in the regression model the result is a 0.279 decrease in the government accountability index in comparison to Ontario. Neither Alberta nor British Columbia produces statistically significant results. The results suggest weaker accountability to government by Nova Scotia's Type II bodies than that which exists in the other provinces.

The dummy variable for Professional Self-Regulatory bodies also produced significant results at the 99% confidence level across all models. The results in Model 4 indicate that within the possible range of 0 to 3 there is an average decrease of 0.794 in the government accountability index score when comparing Professional Self-Regulatory bodies to other forms of Type II bodies. The results suggest that Professional Self-Regulatory bodies tend to be held less accountable by government than other forms of Type II bodies.

Turning from the aggregate to the individual province level, the results for each of the four provinces, Alberta, British Columbia, Ontario, and Nova Scotia are presented in Tables 5.2 through 5.5.

Table 5.2: Government Accountability Index - Alberta

	Model 1	Model 2	Model 3	Model 4
1956-1965	0.293(0.213)			0.268(0.215)
1966-1975	0.630(0.198)***			0.605(0.204)***
1976-1985	0.898(0.198)***			0.811(0.202)***
1986-1995	0.540(0.198)***			0.628(0.255)**
1996-2005	1.042(0.200)***			1.051(0.200)***
Left Seats		-.009(0.010)		0.008(0.015)
Spans Municipalities			-0.700(0.325)**	-0.628(0.320)**
Single Province			-0.531(0.293)*	-0.434(0.287)
Spans Provinces			Omitted[1]	Omitted
Self-Regulatory	-0.921(0.123)***	-0.819(0.127)***	-0.822(0.133)***	-0.933(0.130)***
Adjusted R^2	0.226	0.151	0.161	0.260
Number of Cases	230	230	230	230

Standard errors are reported in parentheses. *, **, *** indicates significance at the 90%, 95%, and 99% level, respectively.
Ontario is the category for comparison for province variables
Initial 10 year period, 1946-1955 is the category for comparison for time period variables
Geographic scale of Single Municipality is the category for comparison for geographic scale variables

[1] Spans Provinces is omitted when no Type II bodies that span provinces exist within the dataset.

Table 5.3: Government Accountability Index – British Columbia

	Model 1	Model 2	Model 3	Model 4
1956-1965	-0.041(0.315)			-0.089(0.307)
1966-1975	0.134(0.252)			-0.241(0.264)
1976-1985	0.124(0.269)			-0.049(0.265)
1986-1995	0.600(0.259)**			0.123(0.282)
1996-2005	0.766(0.258)***			0.803(0.249)***
Left Seats		0.009(0.003)***		0.014(0.004)***
Spans Municipalities			0.262(0.433)	0.171(0.401)
Single Province			0.012(0.278)	0.040(0.262)
Spans Provinces			Omitted	Omitted
Self-Regulatory	-0.605(0.162)***	-0.453(0.155)***	-0.467(0.163)***	-0.653(0.160)***
Adjusted R^2	0.123	0.087	0.039	0.181
Number of Cases	165	165	165	165

Standard errors are reported in parentheses. *, **, *** indicates significance at the 90%, 95%, and 99% level, respectively.
Ontario is the category for comparison for province variables
Initial 10 year period, 1946-1955 is the category for comparison for time period variables
Geographic scale of Single Municipality is the category for comparison for geographic scale variables

Table 5.4: Government Accountability Index – Nova Scotia

	Model 1	Model 2	Model 3	Model 4
1956-1965	0.183(0.303)			0.175(0.315)
1966-1975	0.002(0.286)			-0.004(0.294)
1976-1985	0.467(0.293)			0.469(0.297)
1986-1995	0.128(0.283)			0.142(0.289)
1996-2005	0.278(0.286)			0.374(0.413)
Left Seats		0.004(0.007)		-0.004(0.116)
Spans Municipalities			0.305(0.453)	0.203(0.467)
Single Province			0.263(0.404)	0.248(0.410)
Spans Provinces			0.162(0.535)	0.205(0.538)
Self-Regulatory	-1.373(0.142)***	-1.375(0.142)***	-1.350(0.141)***	-0.382(0.151)***
Adjusted R^2	0.394	0.387	0.379	0.380
Number of Cases	157	157	157	157

Standard errors are reported in parentheses. *, **, *** indicates significance at the 90%, 95%, and 99% level, respectively.
Ontario is the category for comparison for province variables
Initial 10 year period, 1946-1955 is the category for comparison for time period variables
Geographic scale of Single Municipality is the category for comparison for geographic scale variables

Table 5.5: Government Accountability Index – Ontario

	Model 1	Model 2	Model 3	Model 4
1956-1965	0.301(0.232)			0.261(0.231)
1966-1975	0.324(0.216)			0.369(0.217)*
1976-1985	0.113(0.259)			0.230(0.270)
1986-1995	0.187(0.234)			0.568(0.310)**
1996-2005	0.426(0.217)**			0.446.(0.215)**
Left Seats		-0.008(0.004)*		-0.012(0.006)*
Spans Municipalities			0.093(0.267)	0.096(0.268)
Single Province			-0.242(0.234)	-0.219(0.236)
Spans Provinces			Omitted	Omitted
Self-Regulatory	-0.467(0.131)***	-0.370(0.131)***	-0.381(0.128)***	-0.319(0.140)**
Adjusted R^2	0.051	0.060	0.060	0.071
Number of Cases	259	259	259	259

Standard errors are reported in parentheses. *, **, *** indicates significance at the 90%, 95%, and 99% level, respectively.
Ontario is the category for comparison for province variables
Initial 10 year period, 1946-1955 is the category for comparison for time period variables
Geographic scale of Single Municipality is the category for comparison for geographic scale variables

In testing $H_{5.1,}$ that the accountability relationship between government and Type II bodies has either remained stable or increased in strength over time, the results for all provinces indicate an increase in the government accountability score for the 1996-2005 period when compared to 1946-1995. In all provinces but Nova Scotia the results are significant at the 90% confidence level or higher. Of the four provinces, the results for Alberta indicate the largest increase in the government accountability index.

The results for province of Alberta (Table 5.2, Model 1) indicate an increase in the accountability index score for each time period variable in comparison to 1946-1955. With the exception of the 1956-1960 period, all are significant at the 99% confidence level. The overall trend is an increase in the government accountability index score over time, however, the results show that change is not linear but varies from one time period to another. As shown in Table 5.2, Model 4, when all variables are included in the regression model the results remain consistent.

The results for British Columbia (Table 5.3, Model 1) suggest a decrease in the government accountability index score for the 1956-1965 time period, however, this initial decrease is reversed for 1966-1975 and subsequent time periods. As shown in Model 4, when all variables are included in the regression model a suggested decrease is reported for both the 1956-1965 and 1966-1975 time periods, however, more recent time periods indicate an increase in the government accountability index with the results for the 1996-2005 demonstrating an increase of 0.803 in the government accountability index. Only the 1996-2005 period remains statistically significant across models.

In testing the effect of time, the province of Nova Scotia yields no significant results, suggesting a stable level of accountability between Type II bodies and Government. The results for the 1996-2005 time period, however do suggest a decrease in accountability in comparison to 1986-1995. As shown in Table 5.4, Model 1, the results for the 1996-2005 are larger than that indicated for 1986-1995, but smaller than for 1976-1985. As shown in Model 4, the results remain consistent when all independent variables are included in the regression model.

The results for Ontario (Table 5.5, Model 1) indicate a higher government accountability index score for each time period in comparison to the 1946-1955 time period, with the only statistically significant time period being 1996-2005. When all variables are included in the model both the 1986-1995 and 1996-2005 time period produce significant results and the 1986-1995 time period produces the largest regression coefficient, indicating an increase of 0.568 in the government accountability index score, while the 1996-2005 time period suggests an increase of 0.446.

When testing the hypothesis that governing parties further to the left on the political spectrum will produce stronger accountability relationships between Type II bodies and government than governing parties on the right, only British Columbia and Ontario produce significant results. However, the results are in opposite directions. The results for British Columbia (Table 5.3, Model 2) suggests that a 1% increase in the number of seats held by a left of centre party is associated with an increase of 0.009 in the government accountability index score. The results are significant at the 99% confidence level. As shown in Table 5.3, Model 4, when all variables are included in the results remain consistent. The results for Ontario (Table 5.5, Model 2), indicate that a 1% increase in the number of seats held by a left of centre party is associated with a decrease of 0.008 and is significant at the 95% confidence level. When all variables are included for Ontario the results remain consistent. Taken in conjunction, the results suggest that support for hypothesis $H_{5.2}$ – governments further to the left on the political spectrum will produce stronger accountability relationships between Type II bodies and government than governments further to the right – is contingent upon the province in question.

When evaluating $H_{5.4}$, the accountability relationship between government and Type II bodies will decrease as the geographic scale of the Type II body decreases, only the province of Alberta returns significant results, and the results are not in the expected direction. The results presented in Table 5.2, Model 3, suggest a decrease of 0.700 in the government accountability index for Type II bodies that span municipalities and a decrease of 0.531 for Type II bodes that are the same geographic scale as the province when compared to Type II bodies whose jurisdiction is at the geographic scale of a single municipality. When all variables are included within the regression model the results remain in the opposite direction that what was predicted, however, only the dummy variable for Spans Municipalities remains statistically significant. The results for British Columbia (Table 5.3, Model 3) and Nova Scotia (Table 5.4, Model 3) are in the expected direction but not significant. In the case of Ontario (Table 5.5, Model 3) the results are not significant and the direction of the relationship is not consistent. In assessing the results of each of the four provincial datasets there is no indication of support for $H_{5.4}$.

At the provincial level, the Professional Self-Regulatory dummy variable again produced significant results. For all models in Tables 5.2 through 5.5 the results are significant at the 95% confidence level or higher, and all in the negative direction. Consistent with the aggregate dataset, the results suggest that Professional Self-Regulatory bodies are held less accountable by government than other forms of Type II bodies.

Table 5.6: Government Accountability Index - Support for Hypotheses by Dataset

	$H_{5.1}$ – Time	$H_{5.2}$ - Ideology	$H_{5.4}$ – Geographic
All Provinces	Support	No Support	No Support
Alberta	Support	No Support	No Support
British Columbia	Support	Support	No Support
Nova Scotia	Support	No Support	No Support
Ontario	Support	No Support	No Support

As shown in Table 5.6, when all results are taken into account, there is support for the hypothesis that accountability relationships between government and Type II bodies have either remained stable or increased in strength over time. In testing the effect of time, Nova Scotia is an outlier, as it produced no significant results, and demonstrated the potential of a retreat towards a weaker accountability relationship between Type II bodies and government. There is mixed support for the hypothesis that governing parties further to the left on the political spectrum will produce stronger accountability relationships between Type II bodies and government than governing parties further to the right. Both Ontario and British Columbia produced significant results, however, the results were in opposite directions with British Columbia indicating a strengthening and Ontario a weakening of the accountability relationship. Lastly, no support was found for the hypothesis that the accountability relationship between government and Type II bodies will decrease as the geographic scale of the Type II body decreases.

Results: Accountability Relationship with Society

In looking at the accountability relationship between society and Type II bodies two hypotheses are tested: $H_{5.3}$ – the accountability relationship between society and Type II bodies has increased in strength over time; and $H_{5.5}$ – the accountability relationship between society and Type II bodies will increase as the geographic scale of the Type II body decreases. The results for the aggregated provincial dataset are presented in Table 5.7.

When evaluating the effect of time period on the strength of the accountability relationship between society and Type II bodies the results displayed in Table 5.7, Model 1 indicate that all time periods yield statistically significant results at the 90% confidence level or higher. For all time periods the relationship is positive; suggesting an increase in the society accountability index score, which ranges from 0 to 3, for each time period when compared to 1946-1955. As shown in Model 3, when all variables are included in the model the results remain consistent with all regression coefficients remaining in the positive direction, however, the 1976-1985 time period is no longer significant at the 90% confidence level. The results in both Model 1 and 3 show that for all but one time period (1976-1985) the coefficient is larger than the coefficient for the preceding time period. Furthermore, the most recent time period (1996-2005) produces the largest increase in the society accountability index score. Overall the observed trend is toward the strengthening of the accountability relationship between society and Type II bodies over time, lending support to the hypothesis that the accountability relationship between society and Type II bodies has increased in strength over time.

Table 5.7: Society Accountability Index (Dataset includes AB, BC, NS and ON)

	Model 1	Model 2	Model 3
1956-1965	0.232(0.115)**		0.217(0.113)*
1966-1975	0.270(0.105)***		0.276(0.102)***
1976-1985	0.190(0.112)*		0.177(0.110)
1986-1995	0.500(0.108)***		0.489(0.106)***
1996-2005	0.506(0.106)***		0.499(0.103)***
Spans Municipalities		0.121(0.147)	0.099(0.145)
Single Province		-0.402(0.126)***	-0.412(0.124)***
Spans Provinces		-0.676(0.373)*	-0.732(0.367)**
Alberta	-0.117(0.071)	-0.142(0.071)**	-0.108(0.070)
British Columbia	-0.161(0.078)**	-0.129(0.078)*	-0.117(0.077)
Nova Scotia	-0.249(0.079)***	-0.200(0.080)**	-0.203(0.079)***
Self-Regulatory	0.401(0.062)***	0.568(0.062)***	0.506(0.063)***
Adjusted R^2	0.116	0.113	0.146
Number of Cases	811	811	811

Standard errors are reported in parentheses. *, **, *** indicates significance at the 90%, 95%, and 99% level, respectively.
Ontario is the category for comparison for province variables
Initial 10 year period, 1946-1955 is the category for comparison for time period variables
Geographic scale of Single Municipality is the category for comparison for geographic scale variables

Testing the effect of geographic scale on the strength of the accountability relationship between society and Type II bodies produces significant results in the expected direction. The results indicate that a Type II body operating at the provincial geographic level produces a decrease of 0.40, while a Type II body that span provinces produce a decrease of 0.676 in society accountability index score in comparison to a Type II body operating at the municipal geographic scale. When all variables are included within the regression model, as shown in Model 3, the results remain consistent, providing support for the hypothesis that the accountability relationship between society and Type II bodies increases as the geographic scale of the Type II body decreases.

Also of note, the results for the provincial dummy variables are consistently in the negative direction. As shown in Table 5.6, Model 3, when all variables are included only Nova Scotia remains significant, suggesting a decrease of 0.203 in the society accountability index score in comparison to the province of Ontario. The results in Model 3 suggest a weaker accountability relationship between society and Type II bodies in Nova Scotia than exists in the other provinces being studied.

The dummy variable for Professional Self-Regulatory bodies again produced significant results. In evaluating the accountability relationship between society and Type II bodies the relationship is in the positive direction with a Professional Self-Regulatory body producing an increase in the society accountability index score in comparison to other forms of Type II bodies. This result suggests that Professional Self-Regulatory bodies have more accountable mechanisms to society than other forms of Type II bodies.

Proceeding to the evaluation of the hypotheses at the individual province level, the results for Alberta, British Columbia, Ontario, and Nova Scotia are presented in Tables 5.8 through Table 5.11.

Table 5.8: Society Accountability Index - Alberta

	Model 1	Model 2	Model 3
1956-1965	-0.047(0.179)		-0.020(0.170)
1966-1975	0.394(0.167)**		0.452(0.159)***
1976-1985	0.155(0.166)		0.249(0.160)
1986-1995	0.494(0.170)***		0.477(0.161)***
1996-2005	0.982(0.168)***		0.940(0.234)***
Spans Municipalities		1.133(0.268)***	0.940(0.253)***
Single Province		0.358(0.242)	0.235(0.229)
Spans Provinces		Omitted	Omitted
Self-Regulatory	0.546(0.104)***	0.806(1.109)***	0.682(0.104)***
Adjusted R^2	0.294	0.237	0.369
Number of Cases	230	230	230

Standard errors are reported in parentheses. *, **, *** indicates significance at the 90%, 95%, and 99% level, respectively.
Ontario is the category for comparison for province variables
Initial 10 year period, 1946-1955 is the category for comparison for time period variables
Geographic scale of Single Municipality is the category for comparison for geographic scale variables

Table 5.9: Society Accountability Index – British Columbia

	Model 1	Model 2	Model 3
1956-1965	0.609(0.285)**		0.497(0.277)*
1966-1975	0.433(0.228)*		0.351(0.221)
1976-1985	0.260(0.244)		0.252(0.235)
1986-1995	0.656(0.234)***		0.546(0.229)**
1996-2005	0.735(0.233)***		0.731(0.225)***
Spans Municipalities		-0.643(0.370)*	-0.720(0.362)**
Single Province		-0.926(0.237)***	-0.893(0.236)***
Spans Provinces		Omitted	Omitted
Self-Regulatory	0.239(0.146)	0.359(0.139)**	0.317(0.143)**
Adjusted R^2	0.065	0.089	0.133
Number of Cases	165	165	165

Standard errors are reported in parentheses. *, **, *** indicates significance at the 90%, 95%, and 99% level, respectively.
Ontario is the category for comparison for province variables
Initial 10 year period, 1946-1955 is the category for comparison for time period variables
Geographic scale of Single Municipality is the category for comparison for geographic scale variables

Table 5.10: Society Accountability Index – Nova Scotia

	Model 1	Model 2	Model 3
1956-1965	0.141(0.275)		0.006(0.256)
1966-1975	0.022(0.260)		0.138(0.241)
1976-1985	0.043(0.267)		0.005(0.246)
1986-1995	0.144(0.258)		0.181(0.238)
1996-2005	0.180(0.260)		-0.151(0.241)
Spans Municipalities		0.280(0.371)	0.383(0.385)
Single Province		-0.666.(0.331)**	-0.614(0.339)*
Spans Provinces		-0.948(0.439)**	-0.917(0.446)**
Self-Regulatory	0.253(0.129)*	-0.406(0.115)***	0.401(0.124)***
Adjusted R^2	0.005	0.175	0.157
Number of Cases	157	157	157

Standard errors are reported in parentheses. *, **, *** indicates significance at the 90%, 95%, and 99% level, respectively.
Ontario is the category for comparison for province variables
Initial 10 year period, 1946-1955 is the category for comparison for time period variables
Geographic scale of Single Municipality is the category for comparison for geographic scale variables

Table 5.11: Society Accountability Index – Ontario

	Model 1	Model 2`	Model 3
1956-1965	0.208(0.219)		0.201(0.218)
1966-1975	0.082(0.203)		0.059(0.203)
1976-1985	0.200(0.244)		0.163(0.244)
1986-1995	0.509(0.221)**		0.504(0.219)**
1996-2005	0.114(0.204)		0.118(0.203)
Spans Municipalities		-0.211(0.253)	-0.164(0.252)
Single Province		-0.411(0.222)*	-0.393(0.222)*
Spans Provinces		Omitted	Omitted
Self-Regulatory	0.427(0.124)***	0.579(0.121)***	0.499(0.128)***
Adjusted R^2	0.078	0.075	0.087
Number of Cases	259	259	259

Standard errors are reported in parentheses. *, **, *** indicates significance at the 90%, 95%, and 99% level, respectively.
Ontario is the category for comparison for province variables
Initial 10 year period, 1946-1955 is the category for comparison for time period variables
Geographic scale of Single Municipality is the category for comparison for geographic scale variables

When evaluating the effect of time period on the accountability relationship between society and Type II bodies at the individual provincial level the results vary across provinces. For Alberta (Table 5.8, Model 1) all time periods but 1956-1955, produce results in the positive direction. In Alberta the most recent time period, 1996-2005, produced the largest suggested increase in the society accountability index score, while the 1986-1995 time period produced the second largest suggested increase. Both the 1986-1995 and 1996-2005 results are significant at the 99% confidence level and the results are consistent when all independent variables are included in the regression model as shown in Table 5.8, Model 3.

For British Columbia (Table 5.9, Model 1) all time periods produce results in the positive direction, however, the results for the 1956-1965 time period suggest a larger increase in the society accountability index score than either 1966-1975 or 1976-1985. Like Alberta, however, the most recent period, 1996-2005, produces the largest suggested increase in the society accountability index score, while the 1986-1995 time period produced the second largest suggested increase. The results for both the 1986-1995 and 1996-2005 time periods are significant at the 99% confidence level. When all independent variables are included in the regression model, as shown in Table 5.9, Model 3, the results remain consistent.

The results for the effect of time period on the strength of the accountability relationship between society and Type II bodies for Nova Scotia (Table 5.10, Model 1) are consistently in the positive direction, but none are statistically significant. As shown in Table 5.10, Model 3, when all variables are included in the regression equation, the results show coefficients in both the positive and negative direction and the 1996-2005 period indicates a decrease of 0.151 in the society accountability index score in comparison to 1946-1955.

For Ontario (Table 5.11, Model 1) all coefficients are in the positive direction, however, the 1995-2005 time period is not significantly different from 1946-1955. The only significant result for the Ontario dataset was for the 1986-1995 time period, which suggested an increase of 0.509 in the society accountability index score when comparison to the 1946-1955, however any gains during this period are not evident for 1996-2005. When all independent variables are included in the regression model the results remain consisistent.

Testing the effect of geographic scale on the accountability relationship between society and Type II bodies again produces conflicting results. While a negative coefficient was expected, the results for Alberta (Table 5.8, Model 2) are in the positive direction and suggest an increase of 1.333 in the society accountability index for the Type II bodies that span municipalities in comparison to Type II bodies that operate within the jurisdictional boundaries of a single municipality. The results are significant at the 99% confidence level and as shown in Model 3 remain consistent when all independent variables are included in the model.

The results for British Columbia are in the expected direction, with increases in the geographic scope suggesting a decrease in the society accountability index score. As shown in Table 5.9, Model 2, spanning municipalities indicates a decrease of 0.643 and operating at the same geographic scale as the province indicates a decrease of 0.926 in comparison to Type II bodies that operate within the boundaries of a single municipality. The results are significant at the 90% and 99% confidence level and remain consistent when all variables are added to the regression model as shown in Table 5.9, Model 3.

The results of Nova Scotia (Table 5.10, Model 2) are in the expected direction for Type II bodies that operate on the same geographic scale as the province or operate across provincial boundaries, but in the opposite direction for Type II bodies that span municipalities. Only the results for Single Province and Spans Provinces produce significant results. Type II bodies that operate on the same geographic scale as the province suggest a decrease of 0.666 and Type II bodies that span provinces suggesting a decrease of 0.948 in the society accountability index score when compared to Type II bodies that operate within the boundaries of a single municipality. As shown in Model 4, the results remain consistent when all variables are included within the regression model.

The results for Ontario Table (5.11, Model 2) are in the expected direction. While not significant, the results for Spans Municipalities suggests a decrease of 0.211 and the results of Single Province, which is significant that the 90% confidence level, suggests a decrease of 0.411

in the society accountability index in comparison to Type II bodies that operate within the boundaries of a single municipality. As presented in Model 4, the results remain consistent when all variables are included in the regression model.

In addition, the results for the Professional Self-Regulatory dummy variable are again noteworthy. As shown in Model 3 in Tables 5.8 through 5.11 the results for the Self-Regularly variable indicates an increase in the society accountability index across all provinces. This suggests that Professional Self-Regulatory bodies have a stronger accountability relationship with society than other forms of Type II body.

Table 5.12: Society Accountability Index - Support for Hypotheses by Dataset

	$H_{5.3}$ – Time	$H_{5.5}$ – Geographic
All Provinces	Support	Support
Alberta	Support	No Support
British Columbia	Support	Support
Nova Scotia	No Support	Partial Support
Ontario	Partial Support	Support

When the results for the aggregate dataset and the individual provincial datasets are considered in conjunction, there is support for $H_{5.3}$ – the accountability relationship between society and Type II bodies has increased in strength over time. The coefficients for all time periods are consistently positive and all statistically significant results indicate an increase in the society accountability index score over time, suggesting that the accountability relationship between society and Type II bodies has strengthened over time. The lower than expected results for Ontario and negative results for Nova Scotia in the1995-2005 time period, however, suggest that support should be given with a degree of caution. There is also support for $H_{5.5}$ – the accountability relationship between society and Type II bodies will increase as the geographic scale of the Type II body decreases. When evaluated against the aggregate dataset the results suggest that the accountability relationship does in fact increases as the geographic scale decreases. When evaluated against the individual provincial datasets, however, the results are mixed. The result for Alberta, presented in Table 5.8, Models 2 and 3, are in the opposite direction than what was predicted, while the results for British Columbia, Nova Scotia and Ontario provide support the idea that stronger accountability relationships between society and Type II bodies will exist when the Type II body operate on a smaller geographic scale.

Discussion: Comparing the Strength of Accountability Relationships

In responding to concerns of accountability brought about by the dispersal of authority outside of government, this paper has sought to gain an understanding of the accountability environment that has emerged when government has delegated decision-making authority to non-governmental actors. In doing so, the effect of political ideology, time, and the geographic size on the accountability relationships between Type II bodies and both government and society have been explored.

In looking at the accountability environment that emerges when authority migrates, two of the principal findings are that the accountability relationships between both Type II bodies and government and Type II bodies and society have both been strengthened over time. However, while the accountability relationships between both Type II bodies and government and Type II bodies in society have become stronger, it is important to note that the accountability relationship

between Type II bodies and society remains weak when compared to the relationship between Type II bodies and government.

As shown in Table 5.13, the mean government accountability index scores are consistently higher than society accountability index scores. Across all four provinces the mean government accountability index score for the entire time frame is above 1, while the society accountability score is below 1 and for no time period is the mean society accountability index score higher than that of the mean government accountability index score. This is consistent with Tanja Börzel's argument that in the modern state both public and private actors operate under the shadow of hierarchy where public actors set the legal rules of the game and intervene to correct distortions or outcomes that violate public interests (Börzel, 2010: 196-197). So while an underlying assumption of multi-level governance is that centralization has given way to new forms of governance, resulting in decision-making authority being dispersed across multiple jurisdictions (Marks and Hooghe, 2005 15-6), the state continues to play a dominant role within the governance process.

Table 5.13: Mean Accountability Index Scores Across Time by Province

	Alberta		British Columbia		Nova Scotia		Ontario	
	Gov Acc Index	Soc Acc Index	Gov Acc Index	Soc Acc Index	Gov Acc Index	Soc Acc Index	Gov Acc Index	Soc Acc Index
1946-1955	1.32	0.42	1.61	0.33	1.50	0.60	1.70	0.74
1956-1965	1.64	0.35	1.79	0.86	1.57	0.76	2.07	0.88
1966-1975	2.06	0.74	1.98	0.67	1.66	0.59	2.08	0.78
1976-1985	2.20	0.58	1.93	0.52	2.12	0.62	1.83	0.92
1986-1995	1.85	0.92	2.34	0.94	1.68	0.74	1.74	1.38
1996-2005	2.14	1.53	2.39	1.06	1.38	0.85	2.05	0.92
All Years	1.91	0.79	2.06	0.75	1.66	0.71	1.96	0.93

The results shown in Table 5.13 also bring to the forefront questions over the continued strengthening of the accountability relationship between Type II bodies and government and Type II bodies and society. While the results for Alberta and British Columbia indicated the continual strengthening of accountability relationships, the sudden decrease in the mean government accountability index score for Nova Scotia during the most recent two 10 year periods raises concerns over democratic input and accountability within the governance process. While, as shown in Table 5.1, the Nova Scotia case was unique among the four provinces studied, it is important to accept that the gains made in accountability could be lost. As in the case of Nova Scotia, if small increases in the strength of the accountability relationship between Type II bodies and society are being more than offset by decreases in the accountability relationship between government and Type II bodies, the prognosis for the existence of democratic input and accountability in the decision-making process of Type II bodies is brought into question and is worthy of further study.

While time period had a positive effect on the accountability relationships between Type II bodies and Government and Type II bodies and society, the geographic scale of a Type II body had an effect only on the relationship between Type II bodies and Society. Specifically, Type II

bodies that exist on a smaller geographic scale have stronger accountability relationships with society than Type II bodies that have boundaries that align with the province. In contrast, the accountability relationship between Type II bodies and government remains constant across geographic levels. As government is in control of the legislation used to create Type II bodies, the results indicate that governments are willing to, and in fact do, incorporate mechanisms that provide for a stronger accountability relationship between Type II bodies and society when the Type II body is operating and making decisions at a geographic scale that is less than the area of the province. Perhaps not surprisingly, the results also indicate that there is no willingness on the part of government to forgo any control they may gain over the actions of the Type II body through their accountability relationship, as the strength of the accountability relationships between Type II bodies and government remain constant across geographic scales.

One area in which the strength of the accountability relationships between Type II bodies and government and between Type II bodies and society approaches parity is for Professional Self-Regulatory bodies. The results for Professional Self-Regulatory bodies show the strength of the accountability relationships to be moving in opposite directions, producing a statistically significant increase in the accountability relationship between Type II bodies and society and a statistically significant decrease in the accountability relationship between Type II bodies and government when compared to other forms of Type II bodies.

While being a Professional Self-Regulatory body has opposite affects on the two accountability relationships, the accountability relationships only approach, but do not reach, parity. Although the government accountability index scores decrease and the society accountability index scores increase, the accountability relationship between society and Type II bodies remains the weaker of the two relationships.[2] When the difference between the means of the two accountability index scores is tested using a t-test the results indicate the difference between means to be significant at the 99% confidence level.[3] This indicates that while the two accountability scores may be converging, a significant difference in strength of the two accountability relationships remains, meaning the state retains its position as the dominant actor.

Conclusion

In looking at the accountability environment that emerges when authority migrates, two overarching trends emerge: 1) the strength of accountability relationships between Type II bodies and government and Type II bodies and society have increased over time, and 2) that regardless of increases in the strength of the accountability relationship between Type II bodies and society, the relationship between Type II bodies and government remains the stronger of the two relationships.

Overall, the increase in both the strength of the accountability relationship between Type II bodies and government and Type II bodies and society can be seen as positive for democratic accountability. As laid out at the start of the paper, three different accountability arrangements may exist to hold Type II bodies accountable to citizens. : First, society may act as principals with Type II bodies as agents where Type II bodies are directly accountable to society. Second, citizens may act as principals with democratically elected government as agents, who are in turn

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[2] For the 1996-2005 time period for Professional Self-Regulatory bodies the mean government accountability index score is 1.82 and mean society accountability index score is 1.28.

[3] Satterthwaite's degrees of freedom is used to when conducting the t-test due to the unequal variances between samples.

acting as principals with Type II bodies again as agents where Type II bodies are indirectly accountable to the citizens. Finally both accountability arrangements may exist. The results indicate the existence of both accountability arrangements, with citizens increasingly able to hold Type II bodies directly accountable and able to hold Type II bodies accountable indirectly through the chain of accountability from citizens through government to Type II bodies.

While the overall increase in the strength of accountability relationships is an encouraging sign of democratic accountability, there is still some reason for concern. A decrease in the mean government accountability index score for Nova Scotia during the most recent two 10 year periods presents a situation where past gains in accountability are lost. While the results for Nova Scotia are unique among the four provinces studied, it does raise concerns over democratic input and accountability when Type II bodies are brought into the governance process. In the Nova Scotia case, small increases in the strength of the accountability relationship between Type II bodies and society were more than offset by decreases in the accountability relationship between government and Type II bodies during the most recent fiscal period, raising questions about continued strengthening of the accountability relationship between Type II bodies and government and Type II bodies and society.

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