

Political Movers, Professional Shakers: The Evolution of the EU Accountability Architecture

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Abstract

This paper aims to bring the accountability of the EU executive out of the shadows by drawing the evolution of the current accountability architecture around the main EU's executive actors. What forums and arrangements have come into being for holding the EU executive powers accountable? The expansion and proliferation of accountability mechanisms in the EU system has produced a list of procedures, mechanisms, and forums that have been devised to hold the EU executive to account and that has become longer and equally varied. Instead of focussing on one institution, the paper shows how these different institutions are related, how they interact and adapt to one another over time. The picture presented in this paper is one of a complex web of watchdogs woven around the European executive, in which political and administrative watchdogs play progressively a role.

Work in progress. Please do not quote without permission (draft version)

1. Holding the EU executive to account

The European project started as an ambitious but limited venture. Over time, its institutional structure has grown more 'mature' and 'dense', evolving into what is today's EU. A continuous expansion and fragmentation of the executive sphere resulted in a vast multi-level governance structure with the capacity to formulate and implement policies at the EU and national level (Curtin & Egeberg 2008; Curtin 2009: 135). With the rise of these new governance structures 'accountability' has become increasingly a topic, both in the literature as in the discussion on EU governance. '

This paper tries to explain the evolution of accountability in the EU from an institutionalist perspective. The question it tries to answer is: how has the accountability architecture in the EU evolved over time? Whereas previous work often focused on a single institutional arena in isolation, the aim of this paper is to provide an integrated systemic view that emphasizes linkages across all of the major forums that hold the executive to account. Instead of focussing on one institution, the paper shows how different accountability forums are related, how they interact and adapt to one another over time. Rather than assuming equilibrium, this paper takes the fluidity, ambiguities, inconsistencies and the evolving nature of accountability as a starting point (Olsen 2013: 449). The paper concentrates on the pivotal watchdog institutions and tries to explore the web of accountability arrangements that has been woven around the EU executive. The picture presented in this paper is one of a dynamic, differentiated and complex accountability architecture that provides the groundwork for overseeing the European executive.

2. The EU accountability architecture: a dynamic institutional order

What is accountability?

Accountability 'a word which a few decades ago was used only rarely and with relatively restricted meaning...now crops up everywhere performing all manner of analytical and rhetorical tasks' writes Richard Mulgan (2000). As the interest in accountability has increased, the definition of the term itself seems to have become more ambiguous. It is, therefore, necessary to agree on a working definition of accountability, one that focuses across a range of actors at different levels of government, if one aims to focus largely on EU governance. Bovens (2007) views accountability as 'a social relationship between an actor and a forum, in which the actor explains his conduct and gives information to the forum, in which the forum can reach a judgement or render an assessment of that conduct, and on which it may be possible for some form of sanction to be imposed on the actor'. The concept of 'holding to account' obliges officials to disclose information, to explain and justify the exercise of authority, and to submit to sanctions if necessary.

Information and reporting, and exploring whether or not accountees have met the standards expected of them is only one part of the process of holding to account. Debating, a process in which accountees are required to defend their actions, face skeptical questions, and generally explain themselves, and passing judgment, a process in which actors are in some way sanctioned for falling below the standards expected of them (or perhaps rewarded for achieving or exceeding them) are the other key ingredients to an accountability relationship.

Although public officials are expected to act in anticipation of having to account for their actions (March and Olsen 1995: 59; Bovens 1998: xx), accountability itself relies on a combination of structures, mechanisms and procedures that is concerned with *ex post* oversight. Expressed like this, the accountability process sounds like a very formal process, but most accountability sequences do not include all these stages, or not all stages are performed by the same forum. In the accountability architecture different forums can play a different role in the accountability process. Some institutions are specializing on the checking and investigation, others have the possibility of probing questions, debate and final deliberation (Curtin 2009: 270).

Accountability is not limited to the realm of democracy, or even that of politics. There are different types of accountability (Dubnick & Romzek xxxx; Bovens 2007, Kitschelt 2012) and different accountability *forums*, which can be political, administrative, legal, or financial, can 'watch over' the executive. Politicians face different standards and procedures under which they are held accountable than, for instance, civil servants, professionals or corporate managers. These actors face different forums with different standards of performance, different ways of being held accountable, and different modes of sanctioning. In accountability relationships these elements are domain specific.

Accountability: an evolving architecture

The opportunity for 'holding executive power to account' is, however, essential for democratic systems. Next to the courts and parliaments there is a wide range of quasi-legal forums of auditors, inspectors, and controllers, supreme audit institutions (SAIs), anti-corruption agencies and ombudsoffices (Pelizzo and Stapenhurst 2012: 30) that are exercising independent and external political, administrative and financial supervision in modern democracies. Together these different institutions may provide for an accountability *architecture*.

A general problem in contemporary institutional analysis is, that it has always emphasized *continuity* (Thelen 2012). The accountability architecture should not be treated as a static structure, but rather as dynamic evolving practices (Bovens et al. 2010: 192). New provisions arise and forums over time renegotiate their powers and generally try to broaden the scope of their control and of their powers of investigation, debate and sanctioning (Bovens *et al.*

2010: 192). Accountability politics defined as ‘the arena of conflict over whether and how those in power are held publicly responsible for their decisions’ (Fox xxxx) are part of defining good government and can lead to new accountability relationship that are added to old ones. Moreover, as the world around accountability forums changes, their successful operation depends on their active ongoing adaptation on the social, political context in which they are embedded. Institutional development occurs as forums, constrained by the weight of inherited practice, innovate at the margins in pursuit of their short-term goals (Thelen 2012; Binder 2007). Understanding accountability involves, thus, ‘understanding complex, multiple and dynamic relations and processes in unsettled polities and unexpected situations, as well as dyadic, static in settled polities with well entrenched institutions and business as usual’ (Olsen 2013: 452).

Theorizing about the evolution of accountability architectures and regimes it is, therefore, important to examine it in the ecology of context in which it operates. Two major government reform developments have played an important role in the advancement of accountability in the public sector in the past decades. Democratization— reforms in which principles of popular sovereignty (participation, transparency, responsiveness) are being advanced and pursued (cf. Roberts 2012: 6-7-8) have accumulated political accountability by adding new democratic arrangements. Public sector innovations have introduced new administrative accountability arrangements and forums. The establishment of these new accountability mechanisms in the public sector intended to make the operation, evaluations and control of executive activities and government expenditures more democratic and effective.

The emergence of new institutions or the adaptations of old ones, can not only be explained by exogenous changes but also as a result through an endogenous process of bargaining among the institutions. This so called interstitial change is an important source for institutional change in the EU (Farrell and Héritier 2007: 228). As actors bargain with each other over how accountability provisions (for example in the Treaties) should be interpreted or over which of one of several procedures for holding to account should be chosen, then new institutions. Particularly in unsettled polities, like the EU, characterised by weak or contested institutions, accountability relations and processes are likely to be more politicized and dynamic (Olsen 2013: 451). The development of an accountability structure is, thus, a continuous adaptive process that can have long-term evolutionary consequences.

Accountability in EU Governance: contending perspectives

EU integration has produced a complex quasi-federal polity in Europe. This raises particular challenges for those seeking to understand the EU order and the nature of its accountability regime. In describing the emerging European polity, scholarly debates were divided over whether the EU was fundamentally intergovernmental or neo-functionalist, or more

supranational, regulatory, multi-level, or network-based (Schmidt 2004: 184). The conception, of what kind of political system the EU is, provides an implicit structure underlying the debate on the role of the accountability. The different perspectives on the nature and purpose of EU governance translate into a different set of principles for the legitimating beliefs and the design and performance of public accountability (Bovens et al. 2010: 180). Three competing accountability logics for the EU executive and administration stand out:

- The *regulatory* perspective is a perspective that is predicated upon ‘output legitimacy and non-majoritarian institutions designed to enhance ‘problem-solving capacity’. The role for the EU executive in this perspective is that of an independent public governing institution that should regulate the economy with a view to achieving objectives of efficiency (Majone 1996). This perspective is even minded about the level at which accountability forums are organized, but strongly favours administrative, professional and social accountability over political (Bovens et al. 2010: 180).
- In the *intergovernmental* perspective the role for the EU executive is being an agent operating on basis of the guidelines of the member states. European institutions do not have autonomy or power, because it are the national governments that decide on the future of the EU, and who are the guardians of democratic legitimacy and accountability (Moravcsik 2001). This perspective favours strong national level accountability forums and focuses on enhancing the democratic legitimacy of the Union through the member states and national parliaments.
- The *supranational* perspective favours strong accountability practices at the EU level where the decisions are taken. The focus on the ‘democratic deficit’ in the EU and the weakness of the European Parliament’s powers in the 1980s has centred on the notion of accountability. The EU’s lack of accountability was perceived as detrimental to its development as a democratic political system. It has culminated in a parliamentarization at the EU level and representative democracy is the normative frame (Judge and Earnshaw 2008).

The European Community was, from the start, set up as a hybrid institutional system based on the intertwining of these, sometimes competing, logics and objectives. The EU became in the words of Olsen (2010: 81) ‘a conceptual battleground and an institutional building site’. How we perceive this EU institutional structure has a bearing on the role that is ascribed to its accountability forums.

Research questions

This paper attempts to provide an institutional approach to how the accountability architecture has evolved within the EU context. The literature usually explores particular

parts of the accountability architecture by focussing on single institutions. Accountability is then treated as a 'billiard ball' model of one actor accounting to one forum. In practice accountability in the EU involves a complex cast of actors operating at the European, national and subnational levels, in which accounting takes place in a range of ways to a whole cast of accountability forums (Bovens et al 2010: 192). Instead of focussing on these single individual accountability branches, this paper examines how accountability functions and changes by treating it as a complex architecture system. And rather than assuming equilibrium, a starting point is the evolving nature of who is accountable to whom for what and how.

This paper understands the accountability structure as an integrated system in which various institutional arenas cohere in important ways, characterized as they are by 'institutional complementarities' (Thelen 2004: 285). It means that for describing accountability we need to move beyond the static single institutional analysis. And it requires embedding institutions into their broader historical and evolutionary context to see how these institutions are adapting to the new international political and administrative context in which they operate.

The paper addresses two issues. First, it looks at the evolution and the diversification of accountability forums (and mechanisms) in the EU. 'Holding to account' entails a relationship with another entity that has the authority to impose sanctions or give rewards. The paper examines the rise of accountability provisions and focuses on the actors that play a role in holding EU executive actors to account (accountability forums), the mushrooming of accountability relationships, the standards and the forms of accountability they impose. Second, on base of this exploration, the paper tries to understand the outcomes of this evolution: whether this evolution can be considered as heralding a regulatory, an intergovernmental or a supranational model of governance. By describing the operation of these accountability arrangements, the paper tries to enhance the understanding of the way in which the EU's institutional accountability framework has evolved and fits within today's presumptions about how power should be controlled and accountability achieved.

Accountability is here restricted to a review after the fact—*ex post*. It includes forums that make inquiries about policies that are or have been in effect, investigations of past executive actions and the calling of executive officers to account for their actions. It will concentrate on external control and not on internal controls. Internal organizational mechanisms may be the simplest means of keeping the EU administration accountable, but if these mechanisms within the organization do not prove effective in controlling administration—as indeed they may not—then a second level of accountability will be required—through external institutions.

The paper draws on the insights from existing (case-)studies on EU forums of accountability to sketch a tentative portrait of the evolution of the EU accountability architecture. In addition it uses annual reports of several EU institutions to explore and document the

development of oversight and accountability politics. The data are still incomplete but will serve as the groundwork for further research.

3. The emergence of the EU accountability architecture

Five distinguishable elements of the accountability architecture are used to explore its evolution. These are the rise of new forums (or watchdog institutions); the multiplication of accountability relationships; the rise of accountability politics, the emergence of accountability networks and maturation of new standards for accountable behaviour.

Emerging powers of oversight

Who is holding the EU executive to account? Owing to the growing complexity of the expanding EU administrative system we witness the expansion and proliferation of formal accountability forums and mechanisms, as is displayed in Figure 1. The institutional development of new watchdogs and their increased scrutiny points to an emerging relevance of accountability and control over the EU executive.

<<Figure 1 about here>>

One of the pillars in the EU accountability architecture, present from the very start, is embodied by the European Court of Justice (ECJ), materializing legal accountability, which is the most unambiguous type of accountability. The ECJ has a responsibility for ensuring that the rules laid down under the Union Treaties are observed, together with the national courts of the member states. The ECJ is not only guaranteeing the respect of Community law but also ensuring the mutual limitation of the powers of its actors – European institutions, national governments and individuals.

Another pillar in the EU architecture is political accountability which has evolved by the institutional design and development of parliaments both at the European as the member state level. Launched in 1952, the Common Assembly of the European Coal and Steel Community, as the EP was then known, amounted to little more, in the words of the English political scientist David Farrell, than ‘a multi-lingual talking shop.’ The Assembly had no legislative powers and only 78 members, drawn from the national parliaments of the member states. Yet, over the years, the Assembly, renamed the European Parliament in 1962, slowly increased its powers and legitimacy. In 1979, for the first time, its members were directly elected instead of being appointed by governments, which gave a major boost to the EU’s claim to democratic representation for voters across the continent. Subsequent

enlargements, however, have raised the number of members to a total of 751 today. Having first acquired limited budgetary powers in 1970, the European Parliament has since continued to expand its remit and responsibilities. The Maastricht Treaty (1992) marked the beginning of Parliament's metamorphosis into the role of co-legislator. At the same time, the Parliament also progressively acquired oversight powers over the Commission, establishing and reinforcing political accountability at the supranational level of the EU (Hix & Hoyland 2013; Wille 2013)

Until the late 1980s, it was sufficient to increase the EP's powers to make up the democratic deficit in the EU (Dehousse 1995). But the need for political accountability forums at the national level has led to a trend from national parliaments to reinforce their own powers vis-a-vis their own national executives for the performance of the role of representing their national interests at the EU level (Bovens *et al.* 2010: 194). The need to involve national parliaments in EU affairs stems from the idea that parliamentarization at the EU level does not suffice to legitimize European integration and should be accompanied by strong national parliaments who are controlling national governments and their activities at the EU level (Auel 2007; Winzen 2013; Ruiter 2013; Cooper 2013). According to the prevailing concept of 'dual legitimacy', national parliaments constitute an important source of democratic legitimacy in the EU. Strengthening parliamentary scrutiny and participation rights at the domestic level is thus seen as an effective measure to address the perceived 'democratic deficit' in EU decision-making – the reason for affording the strengthening of their oversight role a prominent place in the Lisbon Treaty.

The importance of improved financial accountability faced the EU with a change in the financing of the EU budget as a result of the 1970 and 1975 budget treaties. This created political pressure for the establishment of a stronger external auditing capacity in the EU. The European Court of Auditors (ECA) is the EU Institution established by the Treaty to carry out the audit of the EU finances. The ECA was established in 1977, but assumed the status of a full institution of the Union when the Treaty on European Union came into operation in 1993 (Laffan 2003: 764-765). As the EU's external auditor it contributes to improving EU financial management and report on the use of public funds.

When actors of the European supranational institutions became aware that fraud and corruption were of direct concern when the Community institutions were granted 'own resources' – independent from member states – in the 1970s (Pujas 2003) *an anti-corruption agency was designed*. The EU's Anti-Fraud Office (OLAF) was set up on 1 June 1999 and its aim is the fight against fraud, corruption and other irregularities identified in the Community budget (Cini 2007: 165). (OLAF is the acronym of its title in French, Office européen de lutte antifraude). Fraud and irregularities, which became visible in the reports of the newly installed ECA, was then presented as a problem which ought logically to be addressed by the European Community (EC), and no longer by member states alone. The mission of the current European Anti-Fraud Office is threefold first, investigating fraud,

corruption and any other illegal activities in the protection of EU money; secondly to administrative investigations of matters relating to the discharge of professional duties by members and staff of the EU institutions and bodies that could result in disciplinary or criminal proceedings; and thirdly to support the European Commission in the development and implementation of fraud prevention and detection policies.

External administrative accountability was further developed by the establishment of the European Ombudsman by the Maastricht Treaty. The first European Ombudsman was appointed by the European Parliament in 1995. Any EU citizen or entity may appeal the Ombudsman to investigate an EU institution on the grounds of maladministration: administrative irregularities, unfairness, discrimination, abuse of power, failure to reply, refusal of information or unnecessary delay. Citizens– and Members of Parliament– make complaints directly to him with no formal conditions and at no cost. The independence of, and easy accessibility to, the Ombudsman largely explains the success of this form of ‘soft justice’, as opposed to the length, cost and formalism of traditional legal action. The Ombudsman has no binding powers to compel compliance with his rulings, but the overall level of compliance is high.

The multiplication of control mechanisms in the EU is part and parcel of a general trend towards greater control of public authorities and more accountability from decision-making authorities in the Western world over the past thirty years (Costa 2003). New control bodies have been set up everywhere with the task of checking that governments abide by their budget obligations, and of preventing and sanctioning instances of fraud and corruption (Rossanvallon 2008). The growth and the complexity of the EU administration, increased budget resources and the multilevel character of the EU governance systems made the establishment of an effective accountability architecture progressively critical. Moreover, each EU enlargement has given the new member states the opportunity to bring in ‘their’ conception of accountability and to try to integrate some of the founding principles of their national constitutional cultures in the Treaties (Costa 2003): ‘It is no surprise that strengthened control by Parliament ranked high on the European agenda after the United Kingdom and Denmark joined the EU. Likewise, the establishment of the principle of transparency and of extra-judicial control mechanisms coincided with the membership of Sweden and Finland.’ New institutions were enacted which recognized the importance of the oversight function and the capacity for holding the executive to account. But who are they holding to account?

The proliferation of accountability relationships

The continuous expansion and fragmentation of the executive sphere in the EU in the past decades whereby core institutions tend to delegate an increasing proportion of its tasks to bodies which are either under its direct control or granted some form of independence in

the decision-making process, have not only made the governance structure more varied and dense (Flinders 2004; Curtin 2009: 106, 135). It also resulted in a list of executive actors in the EU that is become longer and longer (see Appendix). The growth in accountability watchdogs should be understood in relation to this emerging executive order.

The substantial growth in the number of executive actors that need to be held to account combined with the evolving number of forums that watch over these executive institutions and bodies, provides for an proliferating population of accountability relationships. A selection of these accountability relationships between the main accountability actors and the main forums is displayed in Table 1.

<<Table 1 about here>>

This selection of accountability relationships is represented in matrix form and shows the three main types of accountability that are institutionalized in the EU architecture. The accountability relationships are not only qualified in terms of type, but also in terms of strength--based on an assessment of Curtin (2009: 274). The table indicates that in the web of relationships legal accountability is fairly crystallized out; and that in the field of political and administrative accountability new relationships are evolving or have the position to mature.

Though this paper will not analyse further the details of these accountability relationships, it is clear that with the empowerment of EP and national parliaments, and the establishment of the ECA and the European Ombudsman political and administrative accountability have become more germane in the EU polity and that it are these relationships that have the potential to be build up.

The evolution of accountability politics

There are many ways in which officials and organizations in the EU can be held to account, but information, debate and sanctioning are the key ingredient to an accountability relationship. Most accountability forums have developed tools to oversee which makes it possible to watch-over the executive agents more pro-actively in order to hold them to account. The formal reports of the EU institutions has been supplemented in recent years by a massive amount of statistics, lists, performance indicators, registers and databases, all of which play a role in overseeing/watching over the various executive actors and activities (Curtin 2009: 256).

In the accountability architecture different forums can play a different role in the accountability process. Some of the institutions are specializing on the checking and investigation, others have the possibility of probing questions, debate and final deliberation (Curtin 2009: 270). Particularly the ECJ and the EP have been able to develop certain 'strong arm tactics' to enable the actor in question to suffer some consequences as a result of having being held to account (Curtin 2009: 272).

To assess the evolution of accountability politics in the EU, the 'output' of the different accountability forums, is taken as a proxy indicator of changes in accountability holding activity. Let's start with the evolution of legal accountability as displayed in Figure 2. In the past decades the volume of the judicial activity of the Court of Justice has increased constantly, as we can see in Figure 2 displaying the rise in court cases in the past 6 years. Any member state or private individual can ask the ECJ to make a judgment over the legality of acts adopted by the Community, and even to contest some of the decisions made by its institutions. When the Court takes up an issue, it will aim to obtain and interpret information. The Court gives opinions which are often binding in the last resort, and thus contributes to some form of 'mutual checks and balances'.

<< Figure 2 about here >>

The ECJ may have a greater legal authority than the EP Parliament, but over the years, the EP has also become a much more powerful actor and its oversight function has gained ground steadily during the past decade. The EP ensures democratic control over the Commission, which regularly submits reports to Parliament including an annual report on EU activities and on the implementation of the budget. One of the most popular and visible methods to ensure executive accountability posing questions increased in the ten years between 1999 and 2009 by nearly 130% as Figure 3 shows. Several factors have increased a greater incidence of accountability politics. Among them are the growing number of MEPs, the increasing staff resources, the committee structure with 22 committees, but also indications of fraud and mismanagement, the resignation of the Santer Commission have had a profound effect on the emphasis that is placed on accountability.

<<Figure 3 about here >> >>

Also the Court of Auditors has worked to expand its own role. The Court of Auditors as an external auditing body exercises its role by providing 'information' about the management of the Union's finances to the Union's executive and parliamentary bodies at EU and

national levels. It has no judicial functions and does not impose sanctions on individual officials or institutions. Hence the basis of its contribution rests on the outcome of its audits as expressed in reports. Accountability is promoted through publication and the dissemination of information about the systems and practices of financial management in the EU (Laffan 2003). The ECA carries out three additional types of audits. The Court is a prolific producer of reports as is displayed in Figure 4. This is its primary means of giving an account of the conduct and results of its audits. Its output in terms of the number of audit reports and opinions increased a lot in the past years.

<<Figure 4 about here>>

External administrative accountability has evolved too in the EU. The European Ombudsman as an important forum for administrative accountability had a record number of inquiries opened and closed in 2012 as Figure 5 shows. The 465 inquiries opened constitute an 18% increase compared with 2011. The number of inquiries closed increased by 23% compared with 2011 and reached a new peak of 390. Not displayed in the figure, but, most inquiries that the Ombudsman opened in 2012 concerned the European Commission (245 inquiries or 53% of the total). The key to its success, following Magnette (2003) is the hybrid nature of the Ombudsman: 'The powers of the Ombudsman, limited as they are, give him the opportunity to combine the instruments of parliamentary scrutiny and judicial control in an original way'. On the one hand, acting like a Court, it addresses individual complainants and it defines and applies 'general principles' to solve the cases submitted to it (and in its interpretation building a doctrine of 'good administration'). On the other hand, acting as a parliamentary organ, and with the strong support of the EP, the Ombudsman uses his powers of inquiry and proposition to suggest wide-ranging reforms of European governance (and in doing so, promoting the principles of transparency, participation and explanation).

<< Figure 5 about here>>

Also OLAF investigating cases of fraud, and assisting EU bodies and national authorities in their fight against fraud had an increasing caseload; 716 ongoing cases at the end of 2012 (against 463 ongoing cases in 2011), out of which 515 were investigation cases (328 in 2011) and 201 were coordination cases (143 in 2011). OLAF opened 718 new cases (178 in 2011) and closed 465 cases in 2012 (208 in 2011). More than half of OLAF investigations resulted in recommendations for judicial, disciplinary and financial action to be taken by institutions and Member States.

To summarize and compare the evolution of accountability politics in the different institutional domains in the EU Table 2 represents the index numbers of changes in performance. Thus, the index is intended to measure changes in the output of the different watchdogs. The Index is calculated by comparing the performances (or output) of the institutions in the observation period (2012) in relation to those of the reference period (in which the index is given a value of 100 in 2006). Comparing index numbers indicates that the largest relative increase in accountability activity has taken place within the domains of political and administrative accountability; that is, in parliamentary questioning, the number of ombudsman-inquiries opened, and the amount of special reports from the ECA.

<<Table 2 about here>>

The evolution of an accountability network

Although single forums are important locus of accountability, in practice accountability is realized by the cooperation of different forums. In this process of accountability this may take the form of police-patrol oversight—in which oversight is undertaken by a supervisory body at its own initiative. But it can also consist of fire-alarm oversight less active and direct intervention than police patrol oversight but still sniffing for fires (McCubbins & Schwarz xxx: 126). Cooperation between the different forums (watchdogs) is thereby crucial. When accountability is achieved because a groups autonomous forums work together to achieve this collective goal, we are dealing with a network (Provan and Kenis 2007). The search for enhanced accountability in the Union has contributed to the emergence of links and forms of social organization between different forums in the EU accountability architecture. These networks are emerging between the political and administrative forums at the supranational level; and between forums cutting across the different levels of governance.

First, there is the emergence of the political and administrative networks of accountability. To ensure political accountability and to improve financial management democratic societies need complete and accurate publicly available information as a basis for debate and decision-making. The Court of Auditors does extensive technical work tracking the use of EU monies across the member states and beyond—as befits an audit body. It leaves, however, the *political* dimension of accountability to the Parliament and the Council (Lafan 2003: 776). Its reports provided the raw material for the process of holding political actors accountable.¹ The results of the Court's work are used by the Commission, the Parliament (and the Council as well as by Member States) to improve financial management of the EU budget. The Court's work provides an important basis for the annual discharge procedure whereby the Parliament, basing its decision on the recommendations from the Council, decides whether the Commission has met its responsibility for the execution of the previous year's budget. The growing cooperation of the Court of Auditors and the EP can be

perceived as part of a wider attempt to enhance the democratic fabric of the Union (Lafan 2003: 775).

The emergence of multi-level accountability networks is response to the “multi-levelness” and interconnections between not only formal institutions but also individual actors and networks as an intrinsic part of the manner in which the EU conducts its business’ (Curtin 2009: 254). The development and strengthening of accountability arrangements at the supranational level (as OLAF and ECA,) the empowerment of the EP and the Ombudsman, were indicative for a shift in the European system. National accountability structures on their own were insufficient given the development of the EU budget. The empowerment of the EP and the establishment of the Court of Auditors was justified on the basis that adequate political and financial accountability required institutions at the EU level.

Yet, with the development of the EU and the gradual Europeanization of public policy-making, the territorial boundaries of systems of accountability are being restructured and reconfigured. Traditionally, the ECA saw its role in terms of horizontal control and accountability but in the 1990s it began to highlight the national dimension of financial accountability. In the areas of the budget where management is shared, Member States cooperate with the Commission in setting up supervisory and control systems — internal control — to ensure that funds are spent properly and in accordance with the rules. Internal control thus has an EU as well as a national dimension. In addition to the work done by the Court, many national audit institutions audit European funds that are managed and spent by national administrations, giving shape to the emergence of a multi-level accountability network.

The multi-level character of the accountability networks is also observable in parliamentary oversight. On the one hand we find the national parliaments who want to have a stronger control and influence of the EU decision-making. On the other hand there is the EP who wants to have a greater control and oversight of the functioning of the national systems when it comes to the effective implementation of the EU budget (Cipriani 2010: 47-48, 254). The concept of the ‘single audit’ is a multi-level internal control framework, integrated on the basis of clearly defined responsibilities for the various actors, establishes standards for the work required and reporting an feedback mechanisms (Cipriani 2010: 27-28). The concept has been promoted by the EP following concerns that the control and audit activities in relations to the EU budget are characterises by large numbers of auditors and audit services, each drawing up reports almost independently and often on the basis of different standards.

A comparable multi-level accountability network emerged to ensure legal accountability. The ECJ is often portrayed as existing in a kind of ‘splendid isolation’ in Luxembourg, given its formal independence enshrined in the Treaties. But the Court is actually surrounded by

specialized and often very circumscribed legal communities. The ECJ's relationship to national courts has been fundamental to its development as a supranational institution. This relationship has been symbiotic with both the ECJ and lower national courts benefitting. The ECJ and national courts have developed a mostly cooperative relationship: national courts receive guidance on European Community (EC) law from the Court, and the ECJ relies on national courts to refer cases and apply EC law (most EU law is applied by national courts). The European Court of Justice (ECJ) has played, from the start, an indispensable role in the EU's accountability architecture putting forward the rule of law (Kelemen & Schmidt 2012).

The establishment of new forums and mechanisms at different levels of governance in the EU has led to the emergence of a mixed order of multiple and dynamic relationships, of what can be called 'marble cake' accountability.

New set of standards: A budding ethical framework

Holding to account means that there must exist a set of criteria for measuring accountable behaviour. If there are no standards or expectations there can be no accountability. The EU as an unsettled polity had no shared vision of how accountability was to be organised and legitimised (Olsen 2013). Once established, the watchdog institutions worked, therefore, to build on their mandate and to influence the evolution of a normative framework in the Union. By providing, through its reports, information and through interaction in the emerging networks they helped holding the executive to account. This was not only is part of the 'building of institutional identities and winning acceptance for the office' (Olsen 2013: 466). They also acted to enhance the normative framework of accountability in the Union (Cini 2007). The European Court of Justice (ECJ) has played, from the start, an indispensable role in the EU's accountability architecture putting forward the rule of law (Curtin 2009). The Court of Auditors was part of a wider 'advocacy coalition' for improved financial management in the EU (Lafan 2003). The Ombudsmen tried to enhance transparency. The EP fleshed out norms of political accountability of the Commission.

All institutions acted as advocates for improved accountability in relation to the policies and finances of the Union. The growing salience of the watchdogs is thus part of a wider attempt to expand and solidify the ethical framework of the democratic fabric of the European Union, which consists in subjecting 'all of the Union's institutions to standard sets of rules and procedures, or scrutiny by agents who are dedicated to a single task but responsible for applying it across the entire EU institutional system' (Peterson and Shackleton 2002: 366). This enhanced the legitimization of the political and administrative space beyond the state (Lafan 2003). Moreover, the fact that public officials know that their actions may be scrutinized by bodies that may hold them to account influences how they operate (Bovens 1998). The new political-bureaucratic accountability arrangements are meant to reduce

ambiguity, uncertainty and conflict regarding who is accountable to whom, when and how. Yet, as the standards of accountability have risen, so have the expectations.

4. Political movers, professional shakers: the evolution of the EU accountability architecture

The aim of this paper was to explore the manner in which the evolution of EU watchdogs and accountability arrangements has contributed to a reconfiguration of the EU accountability architecture. Changes in systems of regulation, shifts in inter-institutional relations, and modifications in the norms that guide the behaviour of institutional actors have contributed to a rearrangement of systems of accountability, which is part of a wider process of institution building both in organizational terms and in terms of establishing and upholding a normative framework.

New vertical, horizontal, diagonal, political, administrative and networked accountability regimes and practices emerged within the EU (cf. Bovens *et al.* 2010: 192). Alongside the allocation of more powers and own financial resources in the EU, the evolving system of EU watchdogs is part of a process of legitimization through accountability (cf. Laffan 2003: 77).

Political movers and professional shakers have played an important role in the evolution of this accountability architecture. The growth of political watchdogs and accountability arrangements over the previous decades was actually occupied with the political task of solving the democratic deficit in the EU. The '*parliamentarization*' of the EU, through the empowerment of the EP and the tentative commitments of national parliaments, has developed since the Single European Act with the Treaties of Maastricht, Amsterdam, Nice and Lisbon has resulted in the emergence of mechanisms with the aim to ensure democratic accountability in the EU.

Likewise the diffusion of professional ideas about good governance, enhanced administrative performance and institutional transparency (Erkkilä 2012) are linked to the emergence of new forms of administrative accountability--courts of auditors, ombudsmen, audit bodies. These non-majoritarian 'guardian' type institutions play a major role in democratic governance in all political systems. The key to their legitimacy lies in their independence. In calling for these watchdogs to control and assess the EU administration, the EP itself has shown the importance in the EU of non-parliamentary control procedures. The establishment of political and administrative forums resulted in synergies and mutually supportive interactions between specific institutional realms.

It is clear that these accountability arrangements were not created in a single 'big bang'. Individual components were forged at different historical junctures, brought into being by different political actors and coalitions (cf. Thelen 2004: 285). The outcome of the multiplication of accountability and control at different levels of government in the EU and

the rearrangement of these systems of accountability does not confirm a clear logic, EU oversight cannot be reduced to a single logic as the EU is subject to diverging pressures and therefore harbours different modes of accountability within its institutions (cf. Bovens et al. 2010). The European accountability architecture has 'drifted' rather than followed a logical design.

Accountability in the EU is not confined to neat single-level interactions. The result is a system of accountability that resembles a 'marble cake'.² (cf. Papadopoulos 2010). Marble cake-accountability is characterized by intertwined governmental accountabilities, that is, with no definite borders delineating the responsibilities of EU and national governments. The relation between different government levels may be apparently clear in formal design, in regard to the implementation of policy, but the reality of accountability is often much more difficult. The EU's complex multi-level network governance structures cutting across decisional levels has a melange or 'marble-cake' mixture of overlapping or competing or complementary powers and responsibilities and a diversified set of accountability relationships that lead to a 'marble cake' of accountability mechanisms operating at European, national and sub-national levels

All in all, accountability is not only a set of institutional mechanisms or a checklist of procedures, but also an arena of challenge, contestation and transformation. The reason is as Olsen (2013: 467) writes that: 'accountability is never perfectly institutionalised, fulfilled and static'. The rise of new government structures, such as the European economic semesters for instance, creates new accountability gaps and new political realities in which EU executive actors are not accountable at the EU level, but neither can they be held accountable by national parliaments. Accountability claims are then activated and groups supporting these claims are politically mobilized. Disagreements about who is accountable, to whom, about what, and how stimulates political debate. It also shows that achieving accountability is a contested process full of inconsistencies and tensions of an evolving nature (Olsen 2013: 449). The outcome of these conflicts will determine where accountability is going.

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Tables and Figures

Table 1: The Accountability Matrix: Accountability Forums and Executive Actors

	EU Watchdogs: Accountability Types and Forums				
	LEGAL	POLITICAL	POLITICAL	FINANCIAL	ADMINISTRATIVE
Executive Actors	<i>Court of Justice</i>	<i>EP</i>	<i>National Parliaments</i>	<i>Court of Auditors</i>	<i>Ombudsman</i>
<i>European Commission</i>	strong	strong	weak	medium	medium
<i>European Council</i>	medium	Weak	Weak medium	None	none
<i>Council of Ministers</i>	strong	Weak	medium	Medium	medium
<i>Agencies</i>	medium	Medium	none	medium	medium
<i>Comitology committees</i>	medium	Medium	none	none	medium
<i>ECB</i>	Medium	Medium	None	Medium	medium

(source: Curtin 2009: xx, adapted by author)

Table 2: The Evolution of Accountability Politics in the EU (index)

Forums	Output	2006 (abs.)	2012 (abs.)	2006=100%
European Court of Justice	new cases	537	632	118%
	completed cases	546	595	109%
	pending cases	731	886	121%
European Parliament	parliamentary questions	6075	11310	186%
European Court of Auditors	specific annual reports	23	50	217%
	special reports	11	25	227%
	opinions	8	10	125%
European Ombudsman	inquiries opened	267	465	174%
	inquiries closed	250	390	156%

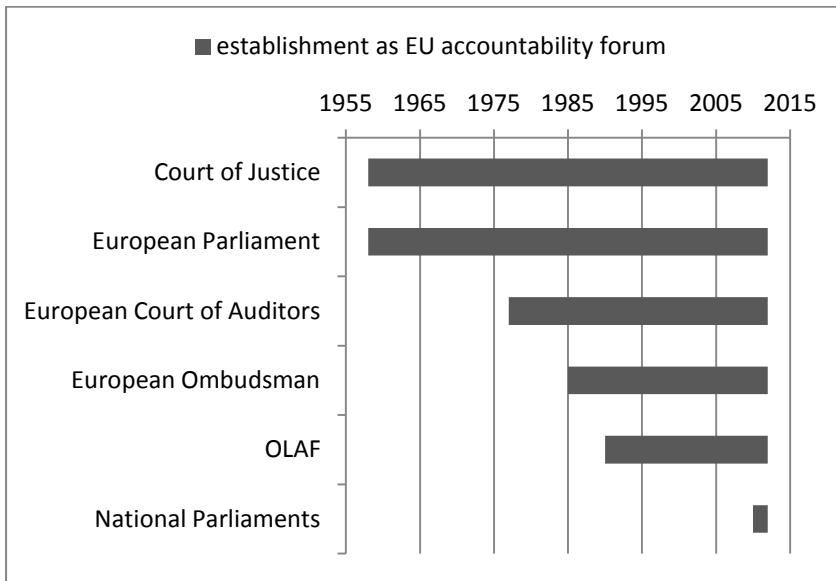


Figure 1: The Evolution in Accountability Forums in the EU (1955-2012)

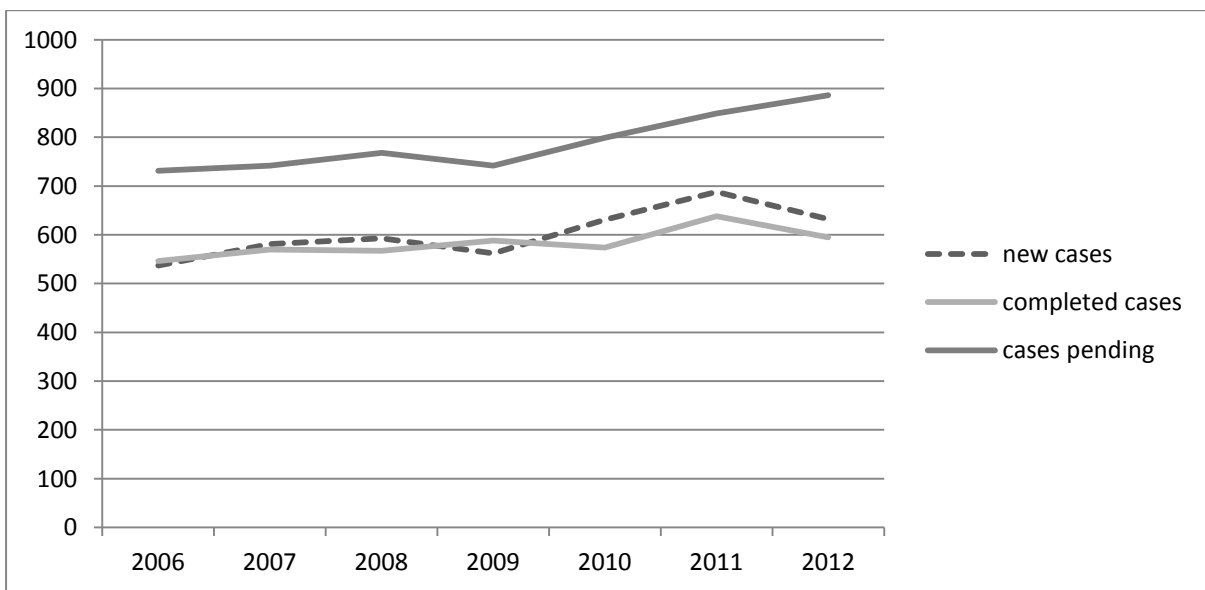


Figure 2: The Evolution in Judicial Activity of the Court of Justice (2006-2012)

(source: Annual Report ECJ-compilation)

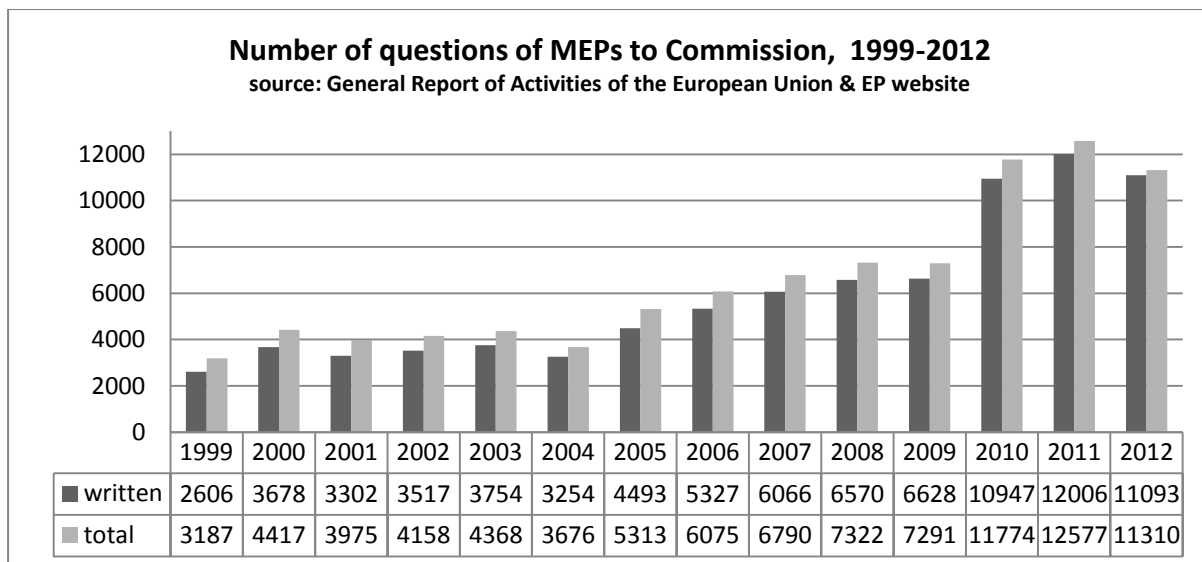


Figure 3: the Evolution in Number of Parliamentary Question of the European Parliament (1999-2012)

(source: EP and General Reports-compilation)

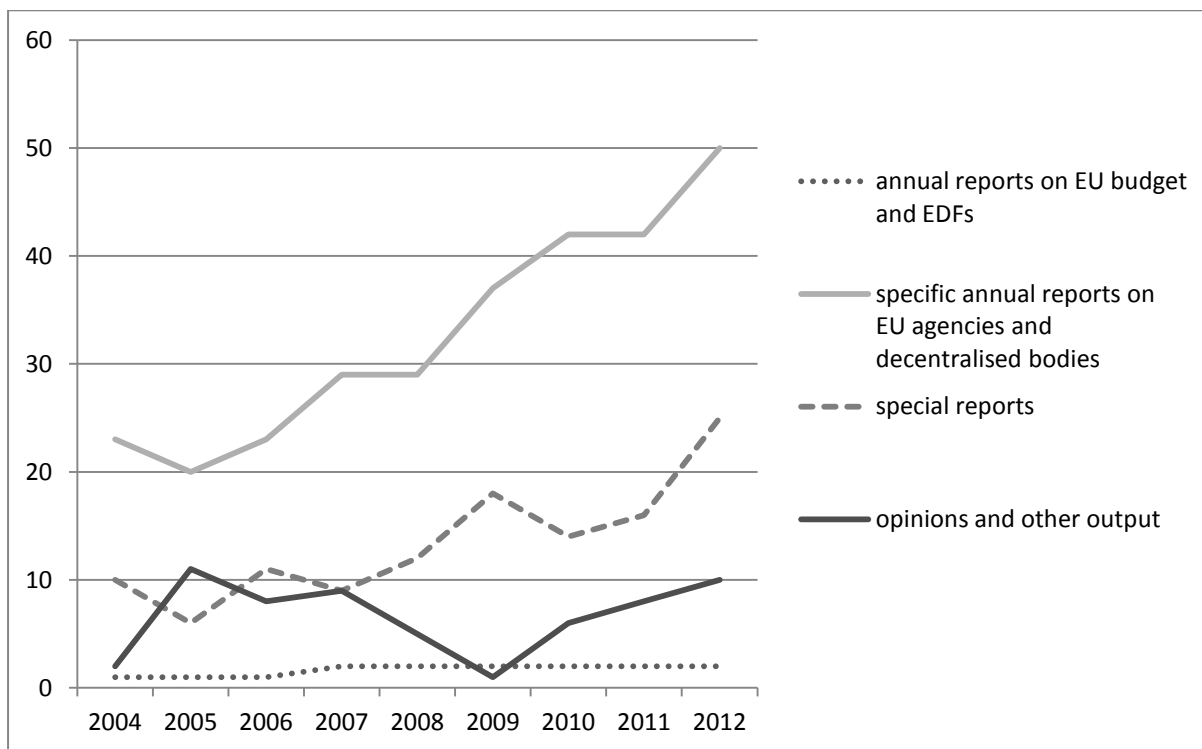


Figure 4: The Evolution in Number of Reports of the European Court of Auditors (2004-2012) (source: Annual Report ECA--compilation)

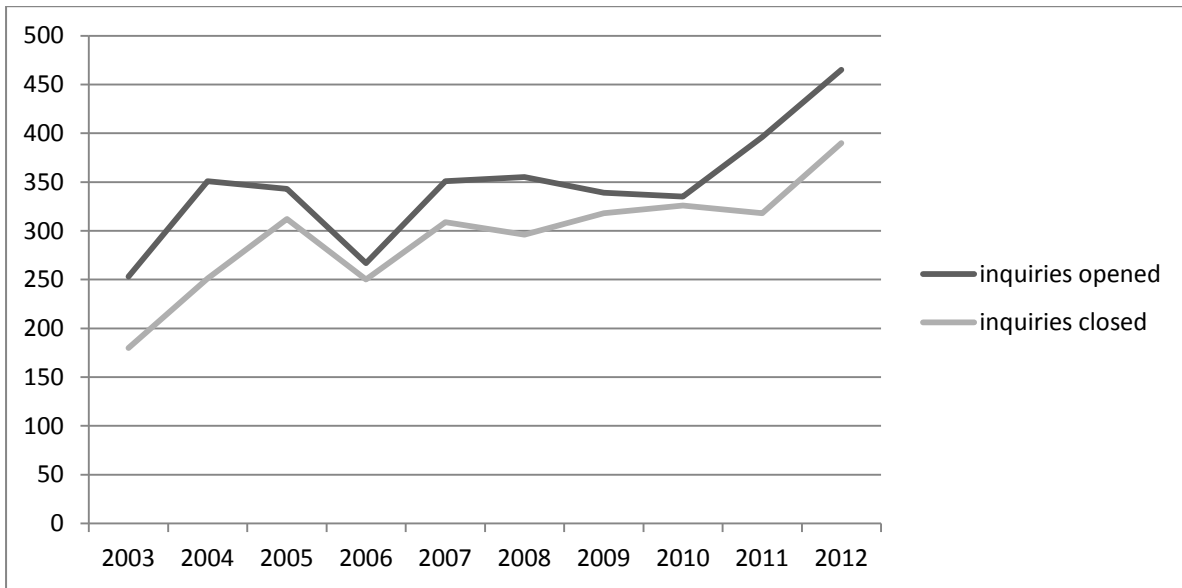


Figure 5: the Evolution in the number of inquiries of the European Ombudsman (source: Annual Report Ombudsman-compilation)

Appendix 1: List with EU Executive institutions and bodies and agencies

Institutions and bodies

1. Committee of the Regions
2. Council of the European Union
3. European Central Bank
4. European Commission
5. European Council
6. European Data Protection Supervisor
7. European Economic and Social Committee
8. European Investment Bank
9. European Investment Fund
10. European Personnel Selection Office (EPSO)
11. European School of Administration
12. Publications Office of the European Union

Agencies

1. Agency for the Cooperation of Energy Regulators (ACER)
2. Body of European Regulators for Electronic Communications (BEREC)
3. Community Plant Variety Office (CPVO)
4. Education, Audiovisual and Culture Executive Agency (EACEA)
5. EURATOM Supply Agency (ESA)
6. European Agency for Competitiveness and Innovation (EACI)
7. European Agency for Safety and Health at Work (EU-OSHA)
8. European Agency for the Management of Operational Cooperation at the External Borders (Frontex)
9. European Aviation Safety Agency (EASA)
10. European Centre for Disease Prevention and Control (ECDC)
11. European Centre for the Development of Vocational Training (Cedefop)
12. European Chemicals Agency (ECHA)
13. European Defence Agency (EDA)
14. European Environment Agency (EEA)
15. European Fisheries Control Agency (EFCA)
16. European Food Safety Authority (EFSA)
17. European Foundation for the Improvement of Living and Working Conditions (Eurofound)
18. European GNSS Agency (GSA)
19. European Institute for Gender Equality (EIGE)
20. European Institute of Innovation and Technology (EIT)
21. European Maritime Safety Agency (EMSA)
22. European Medicines Agency (EMA)
23. European Monitoring Centre for Drugs and Addiction (EMCDDA)
24. European Network and Information Security Agency (ENISA)
25. European Police College (CEPOL)
26. European Police Office (Europol)
27. European Railway Agency (ERA)
28. European Research Council Executive Agency (ERCEA)
29. European Training Foundation (ETF)
30. European Union Agency for Fundamental Rights (FRA)
31. European Union Institute for Security Studies (EUISS)
32. European Union Satellite Centre (EUSC)
33. Executive Agency for Health and Consumers (EAHC)
34. Fusion for Energy
35. Office for Harmonisation in the Internal Market (OHIM)
36. Research Executive Agency (REA)

37. The European Union's Judicial Cooperation Unit (Eurojust)
38. Trans-European Transport Network Executive Agency (TEN-T EA)
39. Translation Centre for the Bodies of the European Union (CdT)

Notes

¹ Reports of the ECA to the EP culminated in the resignation of the Commission in March 1999

² Morton Grodzins is credited for the saying that American federalism does not resemble a “layer cake” but rather a “marble cake” (Volden 2005). Grodzins’ observation probably holds for most arrangements of multilevel government around the world.