

Shaping control processes in dynamic and interdependent public services

Workshop organised by:

**International Centre of Public Accountability (ICOPA),
Durham University, 14-15 December 2026
(linked to a Special Issue of *Financial Accountability & Management*)**

Call for Papers

Control practices, their introduction and use, have been at the forefront of public-sector, and more in general nonprofit, studies since the 1990s (Hoggett, 1996; Baraldi, 1998; Broadbent et al., 1999; McDonald, 1999; Cäker and Siverbovan, 2011; der Kolk et al., 2019; Barretta and Noto, 2023). However, over time, researchers' focus has shifted more and more towards external controls, accountability and communication, leaving a gap in what we understand about the design and use of internal organisational controls today. This call aims to address this by asking the question: what is the current role and configuration of controls in public-service organisations (PSOs)?

In the context of PSOs (including public-sector and government organisations, charities and other public-service delivery bodies), management control refers to systems and practices (including cost control, budgeting, performance measurement and accountability mechanisms) used to steer organisational behaviour towards organisational goals (Johnsen, 2001; Speklé and Verbeeten, 2014). Such organisations, however, are characterised by a plurality of objectives and stakeholders, much more varied than in the for-profit sector. In addition, PSOs have a focus that frequently articulates their social-mission objectives; these provide a benchmark against which organisational success can be highlighted, communicated and evaluated (Breckell et al., 2011; van Dooren et al., 2015). This information is key in both discharging external accountability (seen as both providing legitimacy and encouraging future funding) and in underpinning effective decision making by internal managers (Brody, 2001; Connolly and Hyndman, 2003; Dhanani, 2009; Yang et al., 2017).

Over the last few decades, PSOs have been led by managerial mantras that emphasise the importance of efficiency and effectiveness in daily operations (Hood, 1995; Hyndman and Liguori, 2016). Such ideas are often underpinned by control systems that emphasise performance improvements and a results-oriented culture (Anderson and Hyndman, 1997; Speklé and Verbeeten, 2014). In such scenarios, performance is frequently represented by means of a production model, utilising terms such as inputs, activities, outputs and outcomes/impacts (Hyndman and Eden, 2000 and 2001; HM Treasury, 2001; Breckell et al., 2011; Connolly et al., 2017). Managerial ideas particularly stress the importance of achieving outcomes, rather than inputs or processes, and the need to introduce performance-management systems that are based on targets, monitoring and incentives. With reference to controls, the notion of strategic management accounting has also attracted interest in the past (Llewellyn and Tappin, 2003; Johnsen, 2015). Modell (2012), for instance, highlights the interplay between evolving control practices and external, political regulation of PSOs and their influence on strategy formation. Previous research investigating the relationship between strategy and control systems frequently argues that management control should support mission-driven strategies. However, this relationship is claimed to be underexplored in nonprofit organisations when compared to for-profits (Tucker and Parker, 2013 and 2015). Here, funding agencies and government often require increasingly significant accountability processes in evaluating the efficiency and effectiveness of service delivery. Moreover, their need to manage diverse stakeholders generate trade-offs across multiple, complex (and sometimes conflicting) sets of goals and objectives (Balsler and McClusky

2005; Hyndman and McConville, 2018a). This is accompanied by a general difficulty in measuring output, and especially outcomes and impacts, of such organisations' activities (Herman and Renz, 1999). In this respect, the degree of acceptance of the control systems in place, professional ability and competence, coherence between methods and objects of control and their transparency, all have been shown as discriminating factors in the success or failure of such systems (Minelli et al., 2008). More recently, it has been shown that management controls can travel across organisations and be differently translated (Glenngård and Ellegård, 2024): control systems' interpretations may differ starkly between adopters and non-adopters, with decisions to adopt a certain practice often depending on technical, political, and cultural fit.

A relevant body of literature has also investigated the effect of the different levers of control proposed by Simons (1994), with systems based on belief, boundary, diagnostic and/or interactive controls. Such studies suggest that institutional pressures are instrumental in driving control processes in a public-service context (Minelli et al., 2008; Tucker and Parker, 2013 and 2015; Vasileios and Favotto, 2022). Moreover, at a time when such organisations are facing increasing pressure to account for heterogeneous and growing risks, control can help manage uncertainty at both intra- and inter-organisational levels (Tucker and Parker, 2013). From an intra-organisational point of view, control systems have been seen as drivers of change and, at times, are identified as being tightly connected to organisational resilience (Bracci and Tallaki, 2021). From an inter-organisational perspective, during cooperation initiatives among different PSOs, inter-organisational control systems can be particularly important for goal alignment, communication, monitoring and accountability (Hyndman and Eden, 2000; Caker and Siverbo, 2011; Liguori, 2012), often highlighting a dynamic interaction between control and trust (Marve and Marvel, 2007 and 2008; Johansson and Siverbo, 2016; Johansson et al., 2018; Hyndman and McConville, 2018b). A higher level of goodwill and competence trust reduces the need for tight action controls, while a reduction in goodwill and trust can result in broader and tighter action and results control (Caker and Siverbo, 2011). It is suggested that in the context of inter-organisational collaborations, the study of control systems should embrace a broad, holistic view (Agostino and Arnaboldi, 2018). Indeed, different control mechanisms may guide people and organisations towards the achievement of inter-organisational aims, with an underlined importance of the overall consistency of the package of controls. Collaboration between multiple PSOs may even be supported by the control mechanisms of one of the network organisations (typically government) when these are adapted consistently to the aims of the whole inter-organisational effort. Being part of an inter-organisational initiative may even help individual organisations in overcoming silo logics, promoting a culture of horizontal collaboration (van der Meer-Kooistra and Scapens, 2008; Caker and Siverbo, 2011; Barretta and Noto, 2023).

Many of the above features can also be viewed as decentralisation aspects of New Public Management (NPM) reforms, where the mantra that managers should be afforded freedom to manage within the constraints of their budget allocation and the performance targets that have been set is often heard (Humphrey et al., 1993). This has parallels with accountable management and is seen in the literature on 'performance-based budgeting' or 'budgeting for results' (Anders, 2001; Lee and Burns, 2000; Lapsley and Midwinter, 2021; Azam and Bouckaert, 2025). Moreover, it brings into focus a longstanding debate as to the efficacy of multi-year (sometimes referred to in terms of end-year flexibility) versus annual (referred to as the practice of annuality) financial budgets in facilitating control efforts and reducing oft-practised attempts to game the system as the year-end approaches (Hyndman et al., 2007).

Internal and external controls can and do often relate to each other. Internal control is frequently justified because an external control is in place; for instance, the power of the Treasury in the UK was historically built upon its position as the administrator of internal control to meet the

requirements of Parliamentary and auditor-prescribed external controls (Roseveare, 1973; Midgley et al., 2024). Within PSOs, the politics and ideology that shape external control also help shape internal control (Funnell, 2004). Techniques that began in external control, such as audit, have moved over into the internal controls of such organisations (Power, 1997), making it possible to compare between the way that the same information or methods are used internally and externally (Saliterer and Kovac, 2013). Whilst therefore external control is clearly separate from internal control, forms of external control are in continuous dialogue with the internal controls within PSOs.

Finally, superseding a traditional view of controls, it is important to highlight that these systems can shape dialogic dynamics and dialogues among different actors and stakeholders (Hyndman and Eden 2001; Eriksson et al., 2025). Practices that bring different systems and levels together have the potential to facilitate dialogue and pluralism of values, whereas those reducing scope of action and communication can impede pluralism and public-value creation. This clearly reflects on the relative power dynamics, whether favouring dialogue or domination. It is, therefore, important to acknowledge the dynamic and non-neutral role of controls (Hyndman and Liguori, 2023), particularly in settings where multiple actors, interests and needs exist.

The workshop welcomes contributions on all aspects connected to management and cost control, internal v external controls, and connected accountability dynamics in the context of PSOs (including public-sector, government and nonprofit organisations). Different and innovative methodological approaches are encouraged, as are international comparative studies. Topics suitable for the workshop include, but are not limited to:

- Different forms and roles of management-control practices
- The interaction between performance-measurement frameworks and controls
- Linkages between non-financial performance targets and financial allocations in the budget process
- The potential for (and consequences of) the over-use of non-financial performance targets and the embracing of 'simple' (or simplistic) overall performance frameworks
- The alignment of performance targets at various organisational and inter-organisational levels
- Studies of contexts where the use of judgement in decision making is (or should be) paramount, and the possible consequences when it is not.
- How internal and external controls work together and their effects on public-service provision
- How performance-measurement frameworks can be constructed using the participation of different stakeholder groups
- Different forms of budgeting and their development over time
- The exploring of contexts where tight-central budgeting and looser more-flexible budgeting systems might be beneficial
- The historical evolution of internal control
- The role of boards, controllers and line managers in the context of different organisational budgeting and performance-management systems
- Inter-organisational controls and practices
- How service users (or beneficiaries) contribute to shaping control and accountability processes.
- How nonprofit organisations contribute to the delivery of public services in a perspective of network governance

To indicate your interest in presenting at the workshop, **abstracts** (500 words max) should be kindly sent to the ICOPA email address (centreforpublicaccountability@durham.ac.uk) no later than the 5th **October 2026**. The submission deadline for receipt of completed papers for the workshop is **1st December 2026**. Any email submission should include the subject heading: **ICOPA Workshop 2026 submission**.

Workshop Scientific Committee

Professor Laurence Ferry (Durham University), Professor Noel Hyndman (Durham University and Queen's University Belfast), Professor Mariannunziata Liguori (Durham University) and Dr. Henry Midgley (Durham University).

The Workshop is linked to an open call for a Special Issue of *Financial Accountability & Management* guest edited by Tjerk Budding (Vrije Universiteit Amsterdam), Laurence Ferry (Durham University), Patrícia Gomes (Polytechnic University of Cávado and Ave), Noel Hyndman (Durham University and Queen's University Belfast), Mariannunziata Liguori (Durham University) and Henry Midgley (Durham University).

Submissions of papers to the Special Issue outside of the workshop are also welcome; these will go through the normal submission portal and guidelines of the journal. More information about the journal call and submission will be available soon.

Workshop attendance fee: £90 per delegate

Register online:

Information will be available from August on the ICOPA's website at:

<https://www.durham.ac.uk/business/research/centres/icopa/>

General registration opens on 1st September 2026 and closes on 27th November 2026.

Workshop Organising Committee

Professor Mariannunziata Liguori, Dr. Henry Midgley, Dr. John Millar (Durham University)

Workshop important dates

Submission deadline for workshop abstracts: 5th October 2026

Decisions on paper acceptance for workshop presentation by 12th October 2026

Submission of completed papers to workshop by 1st December 2026

Workshop dates: 14th - 15th December 2026

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