

Practices and Challenges of Government Public Accountability During the COVID-19 Pandemic: The Response of the British Government

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Abstract

Since the COVID-19 pandemic, government response and accountability have been widely discussed by researchers. This research explores and evaluates the government's response to the crisis and the impact of the COVID-19 pandemic on accountability. This is achieved by discussing the concept of accountability from the perspective of institutional theory. This study uses unstructured literature review methods and a single case study designed with qualitative research methods. The data comes from secondary data (such as British public sector social media, websites, and published reports). It analyses the dynamics of public accountability in the UK during the pandemic. This research shows that during the COVID-19 pandemic, the traditional public accountability system will be challenged, and the government has made some failed responses. At the same time, national audit institutions and researchers should consider exploring a new accountability system to improve accountability efficiency, which will help increase public participation and government transparency, and combat corruption in prolonged crises. Through the reflection on the crisis period, this study strengthens the understanding of accountability in the crisis period, and puts forward some suggestions to improve accountability, which can enlighten decision-makers on how to arrange public accountability in the future.

Keywords: COVID-19 pandemic, public accountability, response, supervision, audit, public participation

1. Introduction

Since the end of 2019, COVID-19 has spread all over the world and produced many impacts. This has led to a sharp slowdown in global economic activity, increased social instability, and widespread economic and social impacts, such as disproportionate impacts on the people, and the poor suffer the most because they cannot afford housing, basic supplies, and public services (United Nations Development Programme, 2020). From this perspective, COVID-19 should not be seen only as health or humanitarian crisis; it is also a governance crisis, testing the resilience of governance systems and institutions during a pandemic (UNDP, 2020). In view of the unprecedented huge responsibilities the government is currently shouldering, in order to restore the economy as soon as possible and protect the lives of the people, the quality of the government's emergency response is particularly important.

The COVID-19 pandemic is a global health emergency with unprecedented scale and geographic scope, with more than 180 million cases worldwide. Throughout history, wars, famines, and diseases have been affecting human behaviour, social organisation, and cultural life, but nothing kills more people than infectious diseases (Sorokin, 2010). For example, the 1918 flu outbreak claimed 50 to 100 million lives (Walsh, 2020). Recently, COVID-19 has proved the fragility of human life and raised a basic question of how we can avoid or at least reduce the occurrence of similar epidemics in the future (Parker, 2020). Although the United Kingdom is a small island, the impact of COVID-19 on the United Kingdom is particularly serious. It is one of the countries with the

highest COVID-19 mortality rate in the world and one of the highest mortality rates in Europe. Therefore, this study takes the United Kingdom as an example to explore the issue of government preparedness and accountability for extreme emergencies. The elected government has an obligation to respond quickly and plan emergency countermeasures because they affect the well-being of citizens (Zack, 2009). More specifically, research on the impact of large-scale crises on the public and society has rarely focused on accounting or accountability (Ahrens and Ferry, 2020). Many current types of research focus on the risk management of disasters and accidents in a single organisation or industry. There is also rarely discussed on the role of public accountability in helping the government recover the economy because this is a new topic.

This study explored the challenges faced by the accountability system during this period, questioned accountability in the ongoing crisis period, and made suggestions on how to play the role of accountability and improve the quality of accountability. This is in response to the recent call to review accountability in different situations during the COVID-19 pandemic. This study highlights how the accountability system operates during COVID-19 and how the government assumes responsibility without strict rules (Ahmad, 2021). During the COVID-19 period, many original rules were broken. Researchers need to examine the government's response measures and accountability system from a broader perspective. Some researchers think that accountability in times of crisis can still follow the usual old standards. This study believes that this is inappropriate and ineffective. This study argues that accountability is insufficient in times of crisis, which is one of the reasons for the failure of the government's response, and then made many suggestions for improving accountability in the future. This provides insights for researchers interested in exploring the role and expansion of accountability under the pandemic.

The research is outlined as follows. The first part is a literature review, introducing the history of accountability and the stakeholders and characteristics of public accountability, leading to the theme of this article. The second part introduces the theory adopted in this research. The third part is a detailed discussion of the design of this research case and the method of collecting data. The fourth and fifth parts are about the government's response and accountability information obtained by using the document analysis method, as well as public evaluation, and then some suggestions are made. Finally, the findings and research significance of this article are summarized.

2. Literature Review

2.1 Main Literature

The general definition of accountability is to report on the control and use of resources by those responsible for the control and use of resources, that is, "giving and demanding reasons for behaviour" (Bromwich, 1992, p. 310; Roberts & Scapens, 1985). Associated with this obligation is "the distribution of praise and blame, rewards and sanctions" (Gray and Jenkins, 1993, p. 55). Accountability is a social control relationship, full of open and transparent concepts, requiring the submission of a statement or report to provide reasons for actions taken by others, which is also a means of limiting power (Sian & Smyth, 2021). From a broader or holistic perspective, as advocated by Dillard & Vinnari (2019), it can perform various functions: organisations cannot abuse power by violating rules (constitutional functions); information needs (democratic functions); In the process, different supporters learn from each other to further improve the current accountability process (cognitive function). Dillard and Vinnari (2019) point out that the accountability system is diversified, reflecting a series of voter groups and socio-political observations. Consistent with this more expansive idea, accountability requires not only to arouse public trust in the organisation, but also to perform other social and political functions (Diab, 2019 & 2020). Therefore, considering the needs and capabilities of the relevant user groups, it can include qualitative and quantitative elements. This kind of thinking emphasizes the background dependence in the accountability process and the need to consider the actual situation when understanding the current accountability characteristics (Diab & Aboud, 2019; Diab & Metwally, 2020).

However, there is not much literature on the role of accounting and accountability in natural disasters, but this number is currently increasing. Baker (2014), Perkiss & Morerman (2020), Sciulli (2018) analysed extreme weather events such as floods and hurricanes, and public accountability during earthquakes (Sargiacomo et al., 2014; Sargiacomo, 2015; Sargiacomo and Walker, 2021). Taylor et al. (2014) analysed accountability for fires. Yu (2020)'s paper mainly studies the recent pandemic (Yu, 2020). With the exception of Yu (2020), all of these are studying the accountability of local disasters. As for the accountability and action of a pandemic, the national government usually provides resource support, and local governments and organisations respond as soon as possible. Therefore, the COVID-19 pandemic allows analysis at the national level, thus forming our theoretical framework for analysing the public accountability of central government actions. The concept of accountability generally used tends to have different responsibilities upward (to funders) and downward (to beneficiaries) (Baker, 2014; Sargiacomo et al., 2014). Public accountability draws on the responsibility framework of the private sector, and the concept of accountability applies upwards to government organisations and downwards to

the public and communities. It also borrowed other concepts, including social value and public risk governance, to gain deeper insights (Perkiss & Moerman, 2020; Sciulli, 2018).

The public sector is a special organisation, that is, a publicly funded entity (Matters, 2016, p. 6). Their financial sources include taxes paid by the citizens, international and local investors, non-governmental organisations, and other well-wishers. Public accountability is a specific subset of accountability. Through the provision of cost information and reports to the public and parliament, to provide opportunities for review, audit, and finally take action in case of mismanagement and inefficiency, so as to implement accountability (Coy et al., 2001; Steccolini, 2004; Christensen & Skkerbak, 2007). According to tradition, in Western democracies, public accountability is a series of relationships, that is, civil servants are accountable to government ministers, and government ministers are accountable to parliament (Gebreiter & Hidayah, 2019). In the United Kingdom, the Public Powers (Accountability) Act 2016-2017 provides for these general requirements. The bill specifies in detail the behavioural requirements of public institutions, civil servants, and officials in the highest emergencies and public accountability in the public interest. In the United Kingdom, the National Audit Office, an independent audit agency, conducts retrospective monitoring of government expenditures to assist in the accountability process. It is well known that the transparency and content of government actions is a multi-faceted, complex and interrelated social relationship. The form of public accountability has been reflected in various classifications, such as legal and administrative accountability (audit), to demonstrate how these mechanisms can play a role in ensuring the transparency and accounting elements of public accountability (Bovens, 2005). This may be the best defense for citizens to prevent the money in their pockets from being misused. However, during the COVID-19 period, normal accountability procedures have also been affected. Many emergency legislations have broken traditional fiscal powers and require retrospective responsibilities afterwards. The research in this article emphasizes that accountability is one of the ways to build government credibility, and new concepts are needed in times of crisis.

In the UK, the history of the accountability system can be traced back to the 19th century. In the 1970s, new public management changes took place. The public sector widely used the International Public Sector Accounting Standards based on the accrual system to modernize accountability and enhance the transparency of transactions (Schmidhuber, Hilgers & Hofmann, 2020, p. 10). This is consistent with the goals of promoting the financial sustainability of the public sector, rationally planning expenditures, avoiding corruption, and converging internationally. The public sector audit and accountability programs in the International Public Sector Accounting Standards (IPSAS) are designed to meet political objectives and improve the comprehensibility and transparency of government financial statements. In the subsequent period, the practice of accountability was based on imitating isomorphism until the global pandemic of COVID-19 arrived.

To establish accountability and continuous trust in the government, the continuous review is required, and the effectiveness of the supreme audit institution can also be measured through the financial accountability system (Chaplin, 2020). Now, in a period of uncertainty, the spread of COVID-19 has challenged the Constitution, and public accountability has also been challenged. All regions are undergoing management changes, with parliaments leading government actions and accountability reforms. Ensuring government functions in emergencies requires a delicate balance between advancing emergency planning and accountability. Supervision and accountability of government crisis management are the core of the legitimacy of government actions (Cordery and Hay, 2021, p. 117).

Stakeholders refer to people or groups that can influence organisational behaviour, decisions, activities, or goals; people or groups that are affected by organisational behaviour, decisions, activities, and goals. Organisational management can bring them significant and potential benefits. The following table provides a simple statistic, including the main stakeholders of public accountability. These stakeholders have the right to influence public management behaviour.

Table 1. Stakeholders in UK public sector organisations

Stakeholders:
Public
HM Treasury
Public institutions such as Audit Office, Statistics Bureau, Office of Budget Responsibility, etc
Enterprise
Social organisations (profit and non-profit)
Local government

Academic experts
Research institutions
News media
Parliament
Party
...

To summarize, the demand for accountability is constantly changing with the development of history. During the current COVID-19 pandemic, the government's goal is to eliminate the epidemic and restore the normal life of the people. The protection of the continued legitimacy of government actions and the implementation of supervision determine the need for accountability.

2.2 Institutional Logics: Theory

This research draws on institutional theory. Legitimacy, stakeholder, and institutional theories all belong to the theory of political economy. Political economy "is the social, political, and economic framework of human life" (Gray et al., 1993, p. 47). Economic issues cannot be studied without considering the political, social, and institutional framework in which economic activities take place. The institutional theory explains why organisations in a specific "organisational field" tend to show similar characteristics and forms, and explains how to adopt specific organisational forms to bring legitimacy to the organisation. With the development of accounting, audit and accountability have become a norm. Whether it is a public organisation, a private enterprise, or a non-governmental organisation, accountability has become a must. For the public sector, a normative accountability system has been formed, but there is a gap between practice and norms, and different accountability requirements and updates in different periods have separated them.

3. Research Design and Methodology

This article considers the UK government's accounting and accountability practices in response to COVID-19 at the national level, especially in the UK during the first wave of the pandemic. Given that the events studied in this article are constantly changing and relatively new, the author uses various evidence sources and document analysis methods (legal documents, government department website information, researcher documents, official reports from committee meetings and the National Audit Office), and vertical media Analytical methods (newspaper news, media interviews, public surveys, and social media public institutions posted conversations), including the government's response to the challenges posed by COVID-19 (NAO 2020a, b, and c). The literature collected by the author covers various documents from the beginning of the COVID-19 pandemic in early 2020 to July 2021. Therefore, this case uses qualitative research methods to analyse the collected file content and media content, to study the process and changes of government accountability during COVID-19, the response of the public sector, and the problems that have arisen.

First, qualitative research mainly addresses the "how" and "why" problems and tends to explain a phenomenon. To explore the special impact of COVID-19 on accountability, this report uses qualitative research. A case is a descriptive record of the real situation, the source includes related documents and reports, and then the theory is developed from understanding. Yin (2013) listed documents and archival records in the six sources of evidence in the case study. He thinks that stability, unobtrusiveness, accuracy, and a wide range of sources are the strengths of this source of evidence; retrievability, selectivity bias, reporting bias, and accessibility are listed as potential weaknesses. To enhance the effectiveness of this method, Rowlinson (2004), Yin (2013) and Berg & Lune (2012) suggest that researchers should analyse the purpose and audience of the document under study, instead of accepting them all. Based on this suggestion, the author has compared information from different media sources, allowing exploration of a wide range of perspectives, and enabling researchers to understand specific situations and the diverse positions of different organisations.

In addition, the author used the content analysis (word cloud) as a supplement to the main method in Section 4.1 to illustrate the people's discussion and attitudes towards accountability, and the most concerning aspects. Word cloud is created by merging all text data into NVivo. Using data analysis, the cloud shows the frequency of each word. Because NVivo can analyse and classify large amounts of data obtained from interview records, surveys, notes, and published documents to create amazing icons and models (Welsh, 2002). Therefore, this study applied the above case study analysis methods.

The specific operation design is as follows: This study uses the accountability practice of the British government in a special period as a case to conduct a concentrated and comprehensive descriptive analysis. First of all, the author collected data. The content mainly focuses on the discussion and concern of the British public on the

government's administrative and fiscal policies during the COVID-19 period in 2020, support or questioning of the government's actions during the crisis, and how the public participates in public accountability. The specific steps are to import the 20 most discussed news articles and some Twitter essays published by the public into NVivo, then analyse, select the query word frequency, filter some meaningless words into stop words, and generate a word cloud. Secondly, to explore the attitudes of the majority of the public and organisations to the government's response, information is generally obtained through opinion surveys or interviews. Since all the data in this article are from second-hand, interviews or questionnaire surveys are not directly conducted, the author will quote some survey data publicly disclosed by a small number of other research organisations as a reliable source of information, because these data have passed ethical review, such as a survey of the British public's support for the government's handling of the crisis and a survey of soliciting views from the public issued by the Committee on public administration and constitutional affairs. In order to avoid the subjectivity of the document analysis method, public attitudes and the research results in government reports may have different opinions. This paper also collects the literature of some researchers from different positions, such as official institutions, and experts, to critically analyse the success or failure of public accountability practices.

4. Analysis

4.1 An Overview: Major Public Accountability Issues and Attitudes of Concern

According to the British parliamentary democratic political system, British public accountability is based on the Parliament as the main body and responsible to the public. There are independent National Audit Office, Auditor General's Office, and independent financial institutions such as the Budget Office (Lozano, Atkinson & Mou, 2021, p. 3). Over the years, national development has continuously required the government to increase transparency and accountability. Especially during the current COVID-19 pandemic, the government has taken unprecedented actions to curb the spread of the virus and encourage the economy. The new bill gives the executive branch some emergency powers. In this case, public accountability is particularly important. People are paying more and more attention to the actions of the government, questioning that the government's response is not quick enough, and worrying that the accounting supervision of the public sector may be overlooked in a special period. In the UK, many members of the public and researchers have criticized the government's emergency plan, and people have raised many doubts and concerns on the Internet on the key issues of concern. The author collected relevant information as data. The content is mainly about people's discussions on the government's response to COVID-19. Among them, many of the discussion focuses on similar aspects. Figure 1 shows the word cloud generated by NVivo analysis.

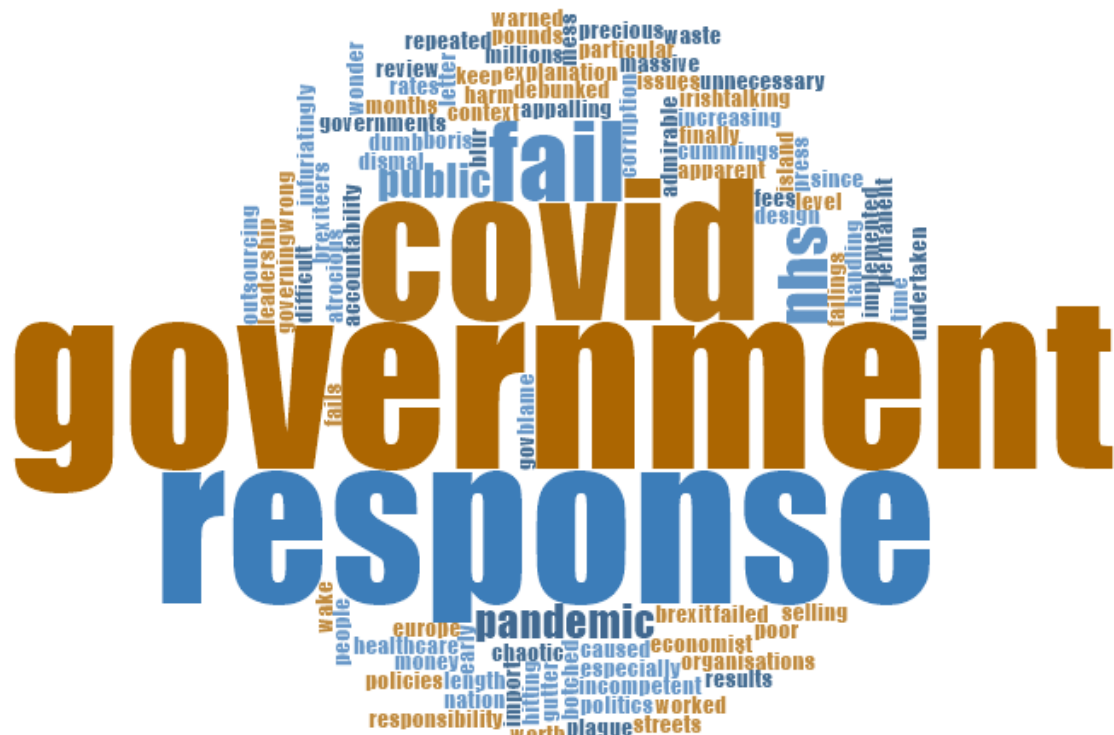


Figure 1. Word frequency cloud (from news and social media)

This figure shows clearly that the focus and attitude of the British people on the government's response and accountability during the COVID-19 pandemic. We found that the most discussed words are health, NHS, lockdown, protective equipment, economic issues, corruption issues, fiscal, incomes, subsidies, regulations, etc. Regarding the government's response, most people hold a negative attitude, believing that the government's performance has failed, and the verbs repeatedly mentioned on social media include failure, chaotic, blame, botched, untimely, and critical. According to the DHSC (2020) daily statistics of COVID-19 positive cases, the number of infections in the UK has been high, and people have reason to doubt whether the government's management policies are effective. At the same time, economic development during the COVID-19 epidemic has also been hindered. How to maintain a balance between infection control and economic recovery is a problem that national managers need to consider. In this regard, the public and researchers also hold different views. The following will analyse the content of economic and democratic accountability in the three areas that everyone is concerned about the measures of this epidemic.

4.2 Concerns About Testing, Lockdown and PPE Procurement

Different people have different opinions on whether the testing and blockade measures are effective. Broadbent (2020) points out that the death toll is an important indicator of accountability. Only when the death toll is reduced can people's trust in the government increase. However, according to statistics, the United Kingdom has one of the highest numbers of COVID-19 deaths among European countries. It is well known that contact transmission is the most common mode of transmission of COVID-19, and the most effective way to stop the transmission is to reduce personal contact, that is, "lockdown". After contact, relevant personnel must be isolated and tested to control the source of infection. In other words, strengthening lockdowns and improving detection capabilities are seen as the key to controlling the ever-increasing mortality rate. Most researchers think that the government's response was too late, and the lockdown measures were not timely, which led to the initial rapid spread of COVID-19. According to Ahrens and Ferry (2021a), the government initially took some basic measures to prevent spread. It was not until the end of March that the 2020 Coronavirus Act was passed, giving the government emergency powers that have never been used since World War II, and non-essential travel was banned. In addition, the lack of testing capabilities has also caused the government to be criticized. Failure to detect the crazy growth of COVID-19 patients in time is tantamount to allowing the rapid spread of COVID (Broadbent, 2020, p. 530). Therefore, many people believe that this mistake requires accountability and reflection.

However, some researchers hold different views, believing that the government's blockade has been too strict and even caused some adverse effects. COVID19 Assembly (2021) believes that the harm of the lockdown policy has been ignored and the lockdown will have a catastrophic impact on the mental health of the people, especially children who cannot return to school or go out to play, which may lead to depression in children. According to Cairney (2021), lockdowns does not compare costs and benefits. Blindly lockdown has exacerbated problems related to poverty and unemployment. Many industries such as catering and tourism are restricted from operating, which affects people's income. In addition, it is not easy for countries with liberal democracies to restrict personal freedom. After the introduction of the COVID-19 policy, there have been many anti-lockdown demonstrations (Ahrens & Ferry, 2021a, p. 6). Although the government's lockdown measures protect the people's interests and promise to compensate for economic losses, how to achieve the delicate balance of freedom, health, and economy still needs to be further explored.

In the context of the prolonged COVID-19 pandemic, panic has continued to spread. Some people question the death toll announced by the government. The COVID19 Assembly (2021) published a letter of concern stated that the statistics of the death toll seem to attribute people who died of other diseases to COVID-19 deaths, exaggerating the number of deaths from COVID-19. At the same time, the death cases are concentrated in the elderly, which shows that the death rate of young people is not high. In the case of long-term failure to eliminate the COVID, relaxing control of the youth group and allowing them to move freely seems to be a great way to improve people's mental health and work income. However, after a careful review of the UK figures, it was found that the reported deaths were limited to deaths in hospitals and did not include deaths in care homes (Broadbent, 2020). The fact is that the number of deaths in the UK exceeds that in many European countries. This number has eroded people's trust and indicated the poor performance of public services. This is the failure of the government's control strategy, and this difficult uncertainty also permeates the response to fiscal accountability.

For the treatment and rehabilitation of COVID-19, personal protective equipment (PPE) is indispensable. In the procurement of government PPE, it was found that there are many issues worthy of the accountability agency's attention. First, the concept of public accountability for procurement is incomplete. There is a lack of supervision and contract disclosure in procurement, and transparency is low. Sian and Smyth (2021) pointed out that in the case of low contract disclosure, public accountability power is compromised. According to a media disclosure in

July 2020, it was found that 55% of procurement contracts did not disclose details. After NAO's investigation, it was discovered that some of these contracts were not based on competitive comparison of capabilities, technology, and prices, but because of personal relationships. There are also some contracts to purchase PPE at a price above the market, wasting hundreds of millions of pounds. In this case, the contract is not well managed, and there may be a large number of corruption problems, which hurt the trust of the public. Secondly, according to Transparency International (2021), there are red flags of corruption in 20% of PPE procurement contracts in 2020. There is the 'VIP' or 'high priority' lane that divides suppliers. Transparency International (2021) believes that this VIP lane is related to some political parties. In short, in the procurement process that lacks competition and supervision, the media, academic groups and non-governmental organisations have played a supervisory role and have given certain guarantees to the public accountability system. They publicly disclosed the documents, and at the same time gave the government suggestions such as public and fair procurement, ensuring the transparency of VIP lanes, and conducting detailed audits of problematic contracts. This shows that the current public accountability mechanism may be replaced by unconstrained emergency procedures under special circumstances. How to improve the independence and transparency of accountability is the direction of future research.

4.3 Financial Response and Accountability of Individuals, Businesses and the Public Sector

In order to study the response of financial accountability in the public context during the crisis period, take the United Kingdom as an example to analyse its fiscal policy and implementation. The government has adopted a series of policy responses to the economic damage caused by COVID-19, divided into three categories, targeting individuals, businesses, and the public sector (Lozano, Atkinson & Mou, 2021, p. 6). The UK's fiscal response is mainly manifested in the introduction of much new legislation and fiscal plans. The table below is a summary of the main legislation and interim policies.

Table 2. UK fiscal legislation and interim policies during COVID

UK fiscal legislation and policy, benefits	Content
Coronavirus Act 2020	Enforce quarantine and lockdown restrictions
Contingencies Fund Act 2020	Increase the limit of advance
Coronavirus Job Retention Scheme (CJRS)	Subsidies for unemployed and vacation workers
Self-Employment Income Support Scheme (SEISS)	Financing the self-employed
Jobseeker's Allowance (JSA)	Unemployment benefit
Universal Credit (UC)	Basic 'standard allowance' and extra payments
Audit of 'tens of billions of unplanned spending'	Audits of government departments

According to the above table, to protect people's work and income, the government has mainly launched two programmes including the Coronavirus Job Retention Scheme (CJRS) and the Self-Employment Income Support Scheme (SEISS). The large-scale introduction of these new legislation requires the government to give emergency legislative powers. At the same time, it must be accompanied by high accountability standards to prevent abuse of power (Lozano, Atkinson & Mou, 2021, p. 9). In the United Kingdom, the Office of Budget Responsibility (OBR) is the most important formal accountability mechanism. It is responsible for reviewing the implementation of plans and revising forecasts in a timely manner. During the COVID pandemic, people's income has decreased. These policies have largely protected family income and provided some subsidies and relief to low-income families (Brewer & Tasseva, 2020). According to OBR's fiscal sustainability analysis, the government's goal is to reach two-thirds of the median living wage in 2024 (HM Treasury, 2020). However, Ahrens and Ferry (2021a) found that even so, the number of people receiving unemployment benefits increased by 1.4 million in the second quarter of 2020. After looking back, the researchers found that OBR initially underestimated the epidemic, and the report issued did not fully reflect the impact of the epidemic on the economy. The review interval for these schemes was too long and the frequency of accountability was insufficient. Supervision should be strengthened in special periods.

The crisis has made an indelible impact on business. For restore the economy, the government has given enterprises many subsidies, tax and loan preferential policies. According to statistics from the UK House of Commons Public Accounts Committee (2020), as of May 2020, the total cost of commercial support measures is expected to be at least £82 billion. However, there are some problems in supervision, such as the unreasonable allocation of financial subsidies, and the lack of support for the aviation and steel industries; the government has invited some companies to participate in the government's economic recovery roundtable, but can these

companies really represent the majority of companies? It shows that the quality of accountability of these schemes is not high. Finally, the role of accountability in economic recovery is often overlooked because it is not as prominent as an emergency bill. However, there is only a bill without accountability, and problems arising in the implementation process will lack solutions and cannot be corrected in time. Therefore, accountability can not be ignored for the smooth implementation of laws and plans in special periods, and the efficiency and quality of accountability must be improved.

For the public sector, the difficulties during the crisis are mainly concentrated in fiscal deficits, austerity, and large increases in borrowing. Many local authorities are short of funds and fear that they will not receive financial support from the central government. This may mean reducing local services that support the community through the crisis (UK House of Commons Public Accounts Committee, 2020). As a result, the government promulgated the Contingencies Fund Act 2020, making it possible to advance funds from the fund. This is an excellent response to government accountability. However, looking at it now, the time for the bill to be introduced is relatively late, and the government has not realized what plan is needed for a long time, so the evaluation of public accountability will not be too high. Lozano, Atkinson and Mou (2021, p. 5) designed a systematic framework for evaluating the performance of accountability. The result of the assessment is that the accountability level of the United Kingdom can only be ranked third among the UK, Australia, New Zealand, and Canada. In addition, whether there is corruption in accepting donations from charitable organisations, public accountability needs to pay close attention to this issue, because international organisations seem to lack independent review of this (Kohler & Bowra, 2020). In other words, the scope of public accountability needs to be further expanded to achieve its transparency and anti-corruption goals. Finally, the people are the main body of disease management, so the public must understand the data released during the pandemic, which can help accountability and improve measures. According to Smith (2020), from the beginning of the blockade in March to June, the public's acceptance of the British government's handling of the crisis has dropped by more than 20%. The main problems included the release of "estimated" financial reports and the delay of audits. Accountability and auditing are very important for financial flexibility. The epidemic has delayed the improvement of its principles and should be followed up as soon as possible (Ahrens & Ferry, 2021a, p. 11). At present, NAO (2021) announced that it will focus on auditing 'tens of billions of unplanned spending. The supervisory authority can deepen accountability by increasing attention to HM Treasury's budget and expenditure documents published on the government's official website.

4.4 Public Participation, Information Disclosure and Dialogic Accounting

Public participation is an important part of the accountability of public accounting, and public participation and supervision are one of the main methods to enhance the effectiveness of the accountability mechanism. During the COVID-19 pandemic, the government must disclose information so that the public can understand the development and control of the COVID-19 epidemic, comply with government management measures, and obtain some subsidies. In addition, people can put forward their own opinions or suggestions, that is, participation in accountability. According to a study by the House of Commons Public Administration and Constitutional Affairs Committee (HCPACAC) (2021), the most widely known source of information during the COVID-19 pandemic is the British government's Downing Street press briefings. At these press briefings, a minister (usually the Prime Minister) usually announces the policy, and a civil servant (such as the Chief Medical Officer) presents key data to explain the country's current situation in the fight against the COVID pandemic. This is an activity that enhances public participation and government transparency, gains public support and trust. However, there are some criticisms about it. It is mentioned in the report of the eighth meeting of HCPACAC (2021) that there may be false reports in the data. In this regard, Professor Sylvia Richardson, President of the Royal Statistical Society said:

Statistics on deaths from COVID-19 are underestimated, most of which are just deaths in hospitals. The daily "tested positive" has only numbers without explaining its action track, which makes it difficult to prevent and is of little use in controlling the epidemic situation.

Moreover, the quality of the slides of the presentation was poor and did not meet the requirements of visualization, which created barriers to public understanding. It seems that there is a lack of professional statistician guidance. As the situation of the COVID-19 pandemic has become more severe and the accountability of the press briefings required the Office for National Statistics to participate in the data work, the quality of the press conference has improved. However, the main doubt of the committee is whether the data of the press conference is affected by politics (HCPACAC, 2021). To meet certain political purposes, the objective authenticity of the data is affected, and it violates the UKSA Code of Practice for the use of statistics. In response, the Chairman of the UK Statistics Office said:

Sometimes, statistical data seems to have become a subsidiary of politics, and there is dishonesty due to political pressure. We believe that this violates the statistical code of practice. The government should not be afraid to

disclose true data. Even if it shows insufficient government management, sincere communication can build public trust.

In the subsequent April 2021, the quality of government information disclosure has improved, but progress is still needed (HCPACAC, 2021). The government's series of operations has led to questioning the effectiveness of public accountability, and the public's trust in the government has decreased. In addition, people are now more inclined to obtain information from secondary sources such as the media, which means that the media plays a key role in helping the public understand the pandemic. The government and public health agencies have also opened social media accounts. Because of the development of social media, public participation is more convenient and faster, encourages citizens to participate in decision-making, and promotes two-way dialogue between the government and citizens.

Public participation can have a positive impact on public governance, improve accountability performance, enable the government to make better decisions, enhance social cohesion, and trust in public administration (Manetti et al., 2017). Landi et al (2021) analysed the social media behaviours of major public institutions responsible for the COVID-19 crisis in the UK and studied the content of their development of public participation, including the tone of interaction and discussion between the institutions and the public. Researchers have found that merely disclosing information on Facebook cannot increase public participation. A better way to increase participation is to engage in dialogue through social media because dialogue allows citizens to feel involved, can exercise their right to know, and may promote accountability for actions taken (Landi et al., 2021, p. 4). However, Landi et al (2021) found that on the Facebook page of the British public agency, the agency never responded to user comments. British public institutions are more willing to publish guide-type posts and have very little interaction with the public. In contrast, New Zealand and other countries have tried to talk to the public. The dialogue deepened the participation of stakeholders, met their information needs, and promoted the accountability process. Landi et al (2021) think that the United Kingdom missed this opportunity, possibly because of legality considerations. In general, public institutions are successful in developing public participation through social media because they allow citizens to quickly receive information about the epidemic, improve the reputation of the government and public institutions, and make people more likely to accept decisions made by public institutions.

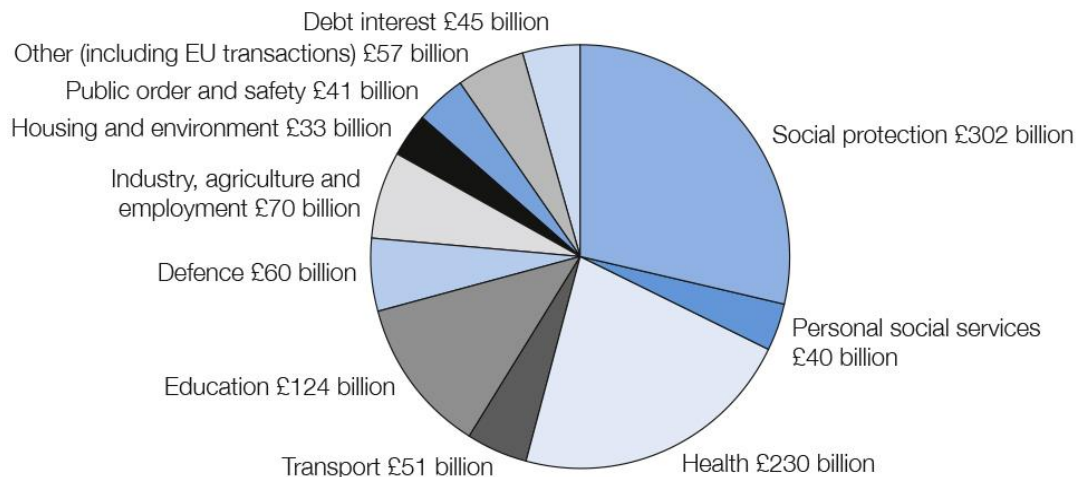
Some researchers also think that rapid public communication and participation through social media is not always beneficial, because it may also accelerate anxiety during times of crisis. At the same time, some fake news and rumours are not checked and stopped in time, and maybe spread quickly, which may endanger public management (HCPACAC, 2021). At this moment, the official announcements of government departments are crucial. Compared with the information published by an unknown account, the public seems more willing to believe the official news. Although the objective authenticity and transparency of the officially released data have been questioned, the mature accountability and management mechanism and the serious and responsible attitude of the National Bureau of Statistics to the data make the people still willing to trust them. The data released by the government can at least be used to refute some false narratives and rumours among the people. Therefore, the openness and honesty of public information disclosure is the most basic commitment that must be guaranteed. It should not release some "prettier" data to improve people's views of the government, because once official information is suspected, rumours will dominate and have a huge negative impact on social management. Thus, accountability for information disclosure must be strengthened.

5. Findings and Recommendations

5.1 Satisfactory Measures and Accountability

Public management during the crisis mainly includes the control of COVID-19, the protection of life, the protection of the economy, accountability, auditing and risk management. Among them, financial management is based on the prediction of crisis, such as duration of infection, mortality, and commercial restrictions to control the epidemic. Based on the analysis above, the responses contained in these plans are somewhat satisfactory and some are disappointing. To ensure public accountability, it is necessary to evaluate the effectiveness of government personnel's decisions and policies (French, 2011).

First of all, the government's position is 'whatever it takes' (Ahrens & Ferry, 2021b). According to Figure 2, in the latest government budget, more than half of public sector expenditures will be used for social protection, social services and health. It illustrates the government's determination to defeat the COVID and inspires the people's spirit. Second, the government has implemented various guarantee programs such as CJRS and SEISS, and provided interest-free loans to enterprises, which provided subsidies for the unemployment and income reduction of workers caused by the pandemic and promote economic recovery. These emergency plans have been praised by the public to a certain extent.



Figures may not sum due to rounding.

Illustrative allocations to functions are based on HMT analysis including capital consumption figures from the Office for National Statistics.

Source: Office for Budget Responsibility and HM Treasury calculations.

Figure 2. Public sector spending 2021-22

Source: Website of the HM Treasury

For accountability and supervision, the government has established some special departments. Many actions of PACAC during the epidemic have been well received. This committee has been committed to clarifying decision-making responsibilities and promoting data transparency. Regarding public accountability, clarifying decision-making responsibilities is the key. Defining the responsible department can prevent public agencies from shirking responsibilities once management problems occur. PACAC urges the Cabinet to clarify its decision-making responsibilities before the renewal of the Coronavirus Act on March 25, 2021 (HCPACAC, 2021). This makes it more convenient for accountability during this crisis. PACAC also recommends improving government accounts and forming a safeguard device, so that the audit can provide a clearer guarantee in terms of fairness and integrity. It can be said that public accountability for the content of the government bill mentioned above shows a certain degree of satisfaction.

5.2 Failure Measures and Accountability

This shows that some government policies are feasible and satisfactory, and some policies are unreasonable, but at the same time, reasonable policies cannot play their due effect. The main reason why these countermeasures are ineffective is that there are many problems in the implementation process and the lack of accountability during the crisis. The main problems are slow response, corruption in the implementation process, unclear disclosure, low public participation, delayed accountability, and low effectiveness of accountability. In the above analysis, for the government's response, one of the most mentioned words is "late". Perhaps the COVID-19 pandemic hit too suddenly and aggressively, and the government's emergency response capabilities are limited. The lack of action may be due to a lack of urgency caused by imperfect accountability standards.

An interesting example is that there are two completely different attitudes towards the emergency lockdown measure. Some people argue that Britain's lockdown is not strict enough, so COVID-19 has been unable to control it, while others believe that the malignant impact of long-term lockdown on the economy and public psychology far exceeds the significance of implementing lockdown, so they oppose this policy as the main control means. In any case, the facts show that the UK's epidemic control is unfavourable and lacks complete accountability rules in times of crisis.

In terms of finances, there are many corruption issues. Some local governments exaggerated their budget shortfalls in times of crisis to obtain central funding (Ahrens & Ferry, 2021b). There was a waste of money in the procurement related to the COVID-19 pandemic. In this regard, the Minister of Health Matt Hancock was sued by a non-profit civil society organisation GLP to the court and found his behaviour to be illegal (Sian & Smyth, 2021). However, the accountability for this was not followed up and was postponed to the next election. If

accountability is not implemented, the same mistakes may be repeated in the future. This kind of capital abuse is not inevitable, which shows that accountability lags behind management and the quality of accountability is poor.

At the national level, it seems to focus on measures and ignore accountability, and the role of legal accountability is underestimated. The effectiveness of accountability has been challenged. In addition, in the new public management, the private sector has undertaken some public sector services, which are measured and managed by performance, but it has proved to be unreliable (Broadbent, 2020). This has led to fragmentation of services, measures to be distorted, undermining public trust in the government, and making it even more difficult to be accountable. Thus, the role of public accountability in times of crisis is incomparable.

There are also controversies regarding public participation and data transparency. PACAC (2021) required the accounts to be credible, and as a result, the revision of the rules was postponed. According to the analysis in 4.4 above, the disclosure of data is unclear, the degree of public participation is low, and some information disclosures are even falsified due to political influence. Accountability is concealed by political purposes, and government transparency cannot be urged. The independence of accountability is challenged.

5.3 Recommendations for Improving Accountability

Accountability in times of crisis has been challenged too much. To ensure the effectiveness of measures, accountability may need to be increased. Regarding the performance of the British government in COVID-19, some professionals, such as doctors, believe that it is an overall failure, and they call for a public investigation of the handling of the British government in the pandemic (Rimmer, 2020). Good planning and accountability can cope with COVID-19 and its impact, and failed measures will not only affect crisis management, but also undermine future economic recovery (Ahrens & Ferry, 2021b). The response phases of all governments to crisis situations can be classified into three: preparation, response, and recovery (French, 2020, p. 1). When the result of the response is favourable, it is easier to be held accountable, which just shows that accountability has played a good role in the government's response process. The lack of regulatory oversight leads to poor results, which in turn undermines accountability. It is a cycle, so every link is important. We must pay more attention to accountability and formulate a set of standard rules for accountability according to the special circumstances of the epidemic. Given that the impact of COVID-19 is still ongoing, future accountability practices need to be more efficient and professional.

The problems arising from the emergency bill must be resolved through the standardization inherent in accounting and accountability practices (NAO Report, 2020). Accountability for corruption often occurs after it has occurred. At this time, the impact has already occurred, and the waste of public funds has occurred, and accountability can only play a disciplinary role. Moreover, regarding public accountability, there may be situations where public agencies shield each other and mitigate punishment. If there is a mechanism for review at any time to monitor the behaviour of institutions, then public integrity will be protected, such as regular expenditure review mechanisms and committee accountability meetings. The suggestion is to review and increase the frequency as soon as possible, establish laws and regulations to prevent invalid accountability and improve the quality of accountability. PACAC (2021) points out that during the pandemic, constantly revising the current income budget to reflect new pressures can correct decisions and reduce the possibility of action errors.

Enhancing the independence and transparency of accountability and increasing public participation are one of the suggestions for promoting the level of accountability for the crisis. A country's potential to successfully implement COVID-19 planning and response measures depends largely on its ability to gain and maintain public trust (French, 2011). Therefore, by using participation and transparency to improve public understanding and support, citizens are more likely to accept some difficult decisions made by leaders and make public management smoother. First, the independence of accountability is always affected by politics. To be honest, it is difficult for public accountability to avoid politics. Accountability can be carried out reasonably while maintaining government operations, but the principle is that false information cannot be allowed. Second, the increase in various ways of public participation is a reasonable expansion of the accountability system. British public institutions could consider engaging in an interactive dialogue on social media, creating a positive communication mechanism that would lead to an improved public perception of them and dispel rumours. When people are genuinely engaged in accountability through communication, their understanding of the government's response is deepened.

To sum up, the UK's measures against COVID-19 are characterized by a lack of thorough consideration. How to construct a complex balance of health, economy, and freedom and democracy has caused a special uncertainty, and has also made the accounting and accountability system full of vitality. At present, in view of the COVID-19 pandemic is expected to continue and the uncertainty of whether similar crises will occur in the future, it is necessary to improve the efficiency and participation of the accountability system and form a set of

accountability standards framework for the crisis period. The lessons of the crisis are not limited to the COVID-19, nor to the United Kingdom. Analysing the accounting problems and accountability practices caused by COVID-19 will help countries better deal with crises in the future.

6. Discussion and Conclusion

This research explores the UK's response during the crisis, evaluates the promotion of new rules and bills implemented by the government, explores the role and practice of public accountability, and proposes possibilities for improvement. In the research on COVID-19, most of the other research authors evaluated the government's response, and the content mostly focused on analysing the rationality of decision-making, and seldom explored the implementation process and effects. A few pieces of literature that discuss the role of accountability only analyse the performance, success or failure of accountability, do not look forward to the future of accountability, and do not put forward reasonable suggestions for the improvement of accountability in the period of crisis. This study fills this gap. Accountability plays an important role in maintaining administrative and financial measures during the pandemic period and restoring production, life and economy. It is an indispensable part of modern public management accounting practice. This article has made contributions to the research on the role of accountability and methods to enhance accountability. It has guiding significance for the future practice of public accountability in times of crisis.

The most important conclusion in this study is to use qualitative research methods and document analysis to find that the British government's response to COVID-19 failed not only because of unreasonable decisions, but also due to insufficient accountability, and immediately proposed to improve the accountability system. Some researchers think that the accountability system in a special period can still use ordinary standards, which underestimates the destructiveness of COVID-19 to public management. Some researchers and the public are blindly obsessed with criticizing government countermeasures, ignoring that supervision and implementation are also very important. Their research has reached some different conclusions and believes that the impact of accountability is small. They should participate more in public accountability, which coincides with one of the findings in this study: the way of accountability participation is not flexible enough, and there are obstacles to communication with official public institutions.

This paper has some other findings in strengthening public participation. Open communication through social media is an emerging form of accountability. British institutions are currently in the stage of publicizing information on social media and have not yet conducted interactive exchanges, but countries such as Canada are already experimenting. With the development of science and technology, the forms of public participation will be more varied, which seems to represent the future development direction of public accountability. Due to COVID-19, remote meetings have become the norm, as the benefits of being free from space constraints may continue to be adopted in the future. Therefore, whether there will be new channels for participating in accountability is a potential research goal of this paper.

This study also has some limitations. First, the case of this article is selected in the United Kingdom, and most of the content analysis is based on British documents. There is no doubt that COVID-19 is a global pandemic, which has had a profound impact on the development of countries around the world. The goal of this paper is to popularize the analysis and accountability strategies mentioned in this study and give more inspiration to the organs of state power. However, it should be noted whether it can be promoted? Is it suitable for all countries? Due to different countries have different political systems, there may be differences in the applicable methods. For example, the United Kingdom has established many new institutions and social groups to assist in accountability, while for a centralized country, the subject of action may be the monarch or a first-level authority. For some underdeveloped regions and countries, corruption is rampant, and the rule of law is arbitrarily trampled on, even efforts may not be able to achieve effective accountability. In addition, the sample size of the data is limited, and the analysis part extracts samples with a large amount of discussion on the Internet. The results may be subjective and speaker biased and need to be viewed dialectically. There are also some voices who believe that the implementation is effective and does not require accountability, but this paper does not discuss them in detail.

To sum up, in times of crisis, the accountability system has been greatly challenged, and the practice of accountability has encountered many difficulties. This research attempts to explore the role of accountability from the government's response and effectiveness, and finds that the supervision and accountability of government crisis management have a universally positive role in promoting government actions and should not be ignored. Moreover, if the government can take better use of the constraints of accountability, deepen public participation, discard the old rules, and establish a new and efficient accountability framework, accountability may play a greater role in helping public sector organisations build trust and fight crises.

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