

**GOVERNMENTAL ACCOUNTABILITY: A COMPARISON BETWEEN
FEDERAL AND LOCAL GOVERNMENTAL FROM CITIZENS'
PERSPECTIVES**

Hong-Cheng Liu

Department of Public Policy and Management, I-Shou University,
Taiwan, ROC.

Abstract

Accountability of emergency management is a topic of attention deficit in Taiwan and other countries. Nowadays, issues of accountability are essential to governance, and accountability achievement is also a hallmark of good governance both in the public and private sectors. Once disasters occur, federal and local governments often take multiple blame avoidance strategies to evade their responsibility. Consequently, the lack of accountability can be one of the reasons for a subsequent drop in public support for governments. If governments lose public support, it will be hard to implement their policies. Hence, organizational accountability is the primary focus of this study.

Keywords: Accountability; emergency management; governance

INTRODUCTION

Haddow, Bullock, and Coppola (2008) indicate, "Emergency management is an essential role of government" (p. 2). Emergency management is a task that the whole world has to face. Natural disasters visit us unannounced from time to time, like the earthquake in Japan, Haiti, and Hurricane Katrina in New Orleans. Human disasters like 911 emerge now and then as well. How governments and public administrators deal with emergencies poses a challenge, and it takes coordination and collaboration from all sides concerned to make a peaceful transition from a chaotic situation back to normal life. Like the rest of the world, the country of Taiwan finds itself regularly facing natural disaster and the aftermath of these events. Chen, Wu, and Lai (2006) indicate, "In the past 60 years, natural disasters have killed more than 9,000 people and destroyed more than 541,000 buildings in Taiwan" (p. 633). These disasters also caused enormous economic losses. Therefore, emergency management is not only important to the Taiwanese government but also significant to the Taiwanese citizens. When disasters occur, local and federal governments often evade their accountability. Keehley and Abercrombie (2008) define accountability as "the principle that individuals and organizations are responsible for their actions. When actions and decision appear questionable, the public has the right to ask that those behaviors be explained" (p. 162). Governments are expected to become more accountable to citizens (Barata, Cain, Routledge, & Wamukoya, 2002). Mc David and Hawthorn (2006) indicate, "Canadian and American governments at the federal, provincial (or state), and local levels are increasingly emphasizing the importance of accountability for program outcomes" (pp. 5-6). The degree to which citizens trust the public and non profit sectors carries significant consequences. More generally, a loss in governmental accountability often results in

the replacements of elected officials and decreased public support for governmental projects. Likewise, a loss in accountability in the non profit sector results in development projects, which are more difficult to accomplish. Accountability and transparency are directly linked to perceptions of trust (Keehley & Abercrombie, 2008). Hrebiniak (2005) argues, “Without clear responsibility and accountability, execution programs will go nowhere. Knowing how to achieve this clarity is central to execution success” (p. 25). Keehley and Abercrombie (2008) state, “The general public has proven repeatedly that they are willing to support the public and non profit sectors with their money—if they can count on those organizations to be accountable. Unfortunately, too often the public trust is damaged” (p. 161). Consequently, the lack of accountability can be one of the reasons for a subsequent drop in public support for governments. If governments lose public support, it becomes increasingly difficult to implement governments’ policies. Therefore, accountability is the primary focus of this study.

BACKGROUND

Taiwanese System of Government

Taiwan is a multiparty democracy founded on the Taiwanese Constitution. Unlike the United States, citizens are subject to two levels of government: federal and local government in Taiwan. The Taiwanese federal government consists of the Office of the President and five Yuan: the Executive Yuan, the Legislative Yuan, the Judicial Yuan, the Examination Yuan, and the Control Yuan. The Taiwanese local government includes three levels of autonomous types: (a) special municipalities, (b) counties and provincial municipalities, and (c) county municipalities and townships.

Responsibility of Emergency Management in Taiwan

The Disaster Prevention and Protection Act was legislated in 2000 since the Chi-Chi earthquake in 1999. The Disaster Prevention and Protection Act consists of eight chapters and 52 articles. Although the Disaster Prevention and Protection Act has some rules for governments’ disaster prevention, response, and recovery, there is no clear and definite responsibility for the Taiwanese federal and local governments.

Disasters in Taiwan

Taiwan is a region rich in typhoons. During one regular summer, more than 12 typhoons can occur; and they can often cause disastrous effects. Ironically enough, the word “typhoon” means the deadly storm of Taiwan. The most recent typhoon in Taiwan, Morakot, is historically the most damaging.

The impacts of the typhoon are incommensurable in the short term. In the Morakot Monsoon, there was a loss of over 600 lives and the loss of homes and of entire villages buried in the land or mudslides. Aside from the social aspect of the tragedy, the country faces the long-term economic impacts. The tourist industry, for example, is one of the most important generators of income to the state budget. The Morakot Monsoon caused losses of approximately \$500 million

(National Disaster Prevention and Protection Commission, 2009). These losses accounted for both destructions within the tourist industry as well as associated losses from the inability to offer tourist services as initially planned. According to Wang (2009),

Morakot has led to losses worth some NT\$670 million in the six national scenic areas in terms of income and facilities, not including damage worth some NT\$137 million to 17 hotels, such as the 30-year-old Chinsuai Hotel in the Chihpen hot spring area of Taitung County, which collapsed early Sunday due to serious landslides. (p. 1)

In Taiwan, disasters are mainly caused by typhoons, earthquakes, floods, and diseases. If the Taiwanese government cannot respond in time, severe injuries and even deaths result as demonstrated by the following disasters. The Chi-Chi earthquake, which occurred on September 21, 1999, brought the most serious misfortune and property damage over the last nine decades. According to Yang (2009), more than 2,000 people were dead or missing, more than 8,000 people were severely injured, and more than 10,000 buildings collapsed. Another disaster is the reported Severe Acute Respiration Syndrome (SARS) pandemic disease in 2003. Hsieh, Chen, and Hsu (2004) indicate that 81 people were dead by the infection of SARS in Taiwan. According to the National Fire Agency of Taiwan (2010), there were 81 deaths due to floods, 1,049 deaths due to typhoons, and 2,429 deaths due to earthquakes from 1999 to 2009 in Taiwan. From the statistics, the public can easily understand that if the government cannot tackle the crisis appropriately, it will threaten the public's life and property.

GOVERNMENTAL ACCOUNTABILITY

The Meaning of Accountability

Bovens (2005) lists five types of forums: (a) organizational accountability: "The first and most important accountability relation for public managers is organizational" (p. 187). For example, the superiors of public managers regularly ask them to account for their conduct; (b) public accountability: public managers are also accountable to politicians and political parties. For example, the CEOs of multinational corporations often are held directly accountable to Congress, appearing before their committees for questioning; (c) legal accountability: managers in the public sector can be taken to court, either for something they did themselves, or for the agency that they represent. This kind of accountability is typically "based on specific responsibilities formally or legally conferred to authorities" (p. 188). As this is the case, legal accountability is "the most unambiguous type of accountability, as the legal scrutiny will be based on detailed legal standards, prescribed by civil, penal, or administrative statutes, or precedent" (p. 188); (d) administrative accountability: public managers, agencies, and organizations are also subject to the scrutiny of financial oversight and control (read: financial auditing). Oversight can range from the international to the local level. Control by these administrative oversight authorities is often based on specific statuses and prescribed norms. Specifically, this forum is composed of auditors, inspectors, and controllers; and (e) professional accountability: professionals are often part of professional organizations which enact and necessitate certain standards to gain and maintain membership. Examples of such organizations include engineers, doctors, veterinarians,

teachers, or police officers. These organizations enforce their standards on the basis of peer review. This type of accountability is most relevant to managers in the public sector who work in professional organizations.

Accountability Overloads and Deficits

Bovens, Schillemans, and Hart (2008) discuss, among other related concepts, the negative effect that too much accountability can have on administrative practice. In fact, many public administrators often voice concerns and complaints regarding the standards of accountability to which they are held. They contend that accountability criteria have become increasingly dense and labyrinthine, and as a result, have opened the door to judicial control practices that are minute, time consuming and paralytic in their effects (Brennan, 1999). Auditing courts' expanded roles have increasingly transformed them from accountants to evaluators and thus are said to have begun to overlay rationalistic ideas on a sector that is often full of uncertainties, cases of trial and error, politics, and complexities (Pollitt, Girre, & Lonsdale, 1999). Superimposing rationalistic criteria to a world such as this will almost invariably lead to the discovery of inefficiencies, and when these agencies publish their (mostly negative) findings, they encourage public cynicism and give "journalists and parliamentary critics . . . a supply of cheap shots at ministers and bureaucrats" (Bovens et al., 2008, p. 227).

Behn (2001) speaks of the accountability dilemma which he feels is currently growing. Other scholars maintain that more accountability does not necessarily lead to better government (Dubnick, 2005; Halachmi, 2002; Jos & Thompkins, 2004), and still others have argued that too much accountability discourages innovative and entrepreneurial behavior in public managers (Anechiarico & Jacobs, 1996; Power, 1997). The accountability trap, which Meyer and O'Shaughnessy (1993) and Thiel and Leeuw (2003) mention, is defined as the situation where, as the intensity and frequency of accountability exercises rises, the subjected administrators indeed get better at responding to the exercises but do not necessarily get better at performing their official position in public service delivery.

Lack of accountability—or accountability deficits—refer to situations in which administrators are not monitored closely enough and do not have a power from above that can sanction them in the case of inappropriate behavior. Indeed, accountability deficits exist in many different parts of the public sector, especially as it relates to the growth in complexity and size of the executive sector. This can result in a situation where control of executive branches of government is seriously impeded (Behn, 2001; Bovens, 1998; Mulgan, 2003). Other problems of newly emerging theaters and practices of networked governance, for example, exist for multilateral and multilevel governance practices such as the European Union where there have been a slew of gaps in accountability (Arnall & Wincott, 2001; Bergman & Damgaard, 2000; Fisher, 2004; Harlow, 2002; Schmitter, 2004). There are similarly, now, organizations that provide both private and public tasks, which have created a new set of accountability deficits (Martin, 1997). While accountability overkills and accountability deficits represent two ends of a continuum, Bovens, Schillemans, and Hart (2008) argue that what is necessary is that executive accountability holds pace with "internationalization, deregulation of public service delivery, the spread of quango's, [and] hybrid organizations and networks," to strike the proper accountability balance (p. 230).

Citizen Participation and Accountability

Cornwall and Gaventa (2001) explore the issues associated with ensuring that citizens be heard by the institutions that have a significant influence on their lives. Further, they analyze a number of strategies that “bridge the gap between citizens and the state” (p. 32). Historically, bridging the gap between citizens and the state has been approached by one of two ways. The first has been through strengthening participation or increasing the ability of the poor to have their voice heard by larger institutions and policies. The second way has been to bolster the accountability and responsiveness of the state to their constituencies. Recently, however, it has become apparent that both methods should be used, creating a “participatory democracy and responsive government as mutually reinforcing and supportive” (p. 32).

Bridging the gap further, in recent years, participation has begun to be rethought as a right rather than something permitted. Cornwall and Gaventa (2001) say that this “recognises the agency of citizens as ‘makers and shapers’ rather than as ‘users and choosers’” (p. 33). In sum, this new method of thought has caused a greater focus on involving those with the least power. Moreover, it has created new methods of citizen participation: town hall meetings, committees, and legislative theater performances; national policy or government backing of citizen consultation; the opening of budget expenditure to citizens as the result of a switch in thinking about lay citizens to citizens with expertise through experience; organizations, such as NGOs (nongovernmental organizations), facilitating governmental accountability and transparency; citizens’ juries; and exercises where the focus has been on mutual learning and innovative new courses of action.

By examining a number of case studies—where citizen participation is being practiced—Gibson et al. (2005) come up with a number of factors that contribute to success of the participation process. Flexibility must exist in engagement processes; a community should be able to modify its process in response to internal and external changes. Community planning processes must have “widely accepted measures of success or progress”; residents must see the results so they can know their participation is meaningful (p. 9). Renewal mechanisms must be a part of planning processes for long-term functioning. There must exist a “progress review board or independent oversight committee” to monitor progress and present it to residents (p. 9). Good leadership must also exist, and the hiring of good leadership must be treated as personnel decisions “with the same interest and concerns used to hire fulltime staff” (p. 9). In sum, Gibson et al. (2005) have found that community planning combined with benchmarking and performance monitoring builds trust among residents and keeps residents interested and motivated in further participation. They indicate, “Each of these efforts has identified new governance processes in which citizens are improving governmental accountability through their participation” (p. 8).

According to the above points of view, the hypothesis was proposed in this study.

H1: There is no significant difference of citizens’ perception between the Taiwanese federal and local governments.

RESEARCH METHOD AND DISCUSSION

Research Design

This study used a telephone survey design and quantitative statistics to conduct a detailed and intense analysis of the organizational accountability in the Taiwanese federal and local governments in the emergency management operations of Typhoon Morakot. A computer-assisted telephone interview (CATI) of a random-digit-dialing sample of 1,066 citizens of Kaohsiung City and Pingtung County was used in this study. This study used the Likert scale to measure the extent of subjects' agreement with each item on a five-point scale: *Strongly Disagree*, *Disagree*, *and Undecided*, *Agree*, and *Strongly Agree*. The items were assigned values running from 1 through 5, respectively. This study used low mean scores to equate with negative attitudes while using high mean scores to reflect the positive attitudes. In order to answer the research questions and test the research hypothesis, this study used a survey questionnaire targeted on citizens of Kaohsiung City and Pingtung County through a computer-assisted telephone interview. The survey questionnaire used in this study was conducted by the Research Center for Public Opinion and Elections of National Taipei University. It was conducted with random-digit-dialing sampling and computer-assisted telephone interview approaches. The computer-generated random sample of telephone numbers ensured that both listed and unlisted numbers were called. All landline telephone exchanges in Kaohsiung City and Pingtung County were eligible for selection, and the sample telephone numbers were called as many as five times to increase the likelihood of reaching eligible households. Once a household was reached, an adult respondent (age 20 or older) was randomly chosen for interviewing. At the beginning of the telephone survey, there was an informed consent script read to respondents. The main components were (a) the questionnaire will take 10-15 minutes to be completed, (b) all the information will be treated confidentially and no one outside the research staff will ever be able to associate individual respondents with their answers, and (c) respondents may withdraw their consent at any time and discontinue participation without penalty. Computer-assisted telephone interviews were conducted in either Mandarin or Taiwanese according to respondents' preferences.

Characteristics of the Survey Respondents

The citizens of Kaohsiung City and Pingtung County who participated in this study were asked to complete a demographic survey. The responses were summarized using frequency distributions. Table 1 shows the results of this analysis. The majority of citizens of Kaohsiung City and Pingtung County ($n = 598$, 56.1%) in this study reported their gender as female; 468 (43.9%) citizens indicated their gender was male.

The respondents were also asked to report their age on the survey. The results are also shown in Table 1. The three largest groups of citizens ($n = 215$, 20.2%; $n = 252$, 23.6%; $n = 247$, 23.2%) reported their age as between 30-39, 40-49, and 50-59 years of age, respectively. With this study, 208 (19.5%) citizens indicated they were 60+ years of age, and 144 (13.5%) citizens were between 20-29 years of age. Since the selection for human participants was based on a minimum of 20 years of age, this is not a representation of all citizens in these areas.

The respondents were also asked to report their education level, with the results shown in Table 1. The majority citizens of Kaohsiung City and Pingtung County ($n = 524$, 49.1%) reported a high school degree as their highest level of completed education, while 487 (45.7%) citizens indicated they had completed a college or university degree, and 55 (5.2%) citizens reported to have obtained an advanced graduate degree.

Respondents were then asked to report their annual income range, and the results are summarized in Table 1. The majority citizens of Kaohsiung City and Pingtung County ($n = 513$, 52.3%) in this study reported their annual income range was NT300, 000 or below, and 279 (28.4%) citizens reported their annual income range was between NT300,001 and NT600,000. Ninety-eight (10.0%) citizens' income range was between NT600,001 and NT900,000, and 59 (6.0%) citizens' income range was between NT900,001 and NT1,200,000. Thirty-two (3.3%) citizens reported their annual income over NT1, 200,000. The majority of participants fell into the lower-income category despite the prevalence of higher education.

Respondents were also asked to indicate their political views in distinct categories. The results are shown in Table 1. The majority of citizens of Kaohsiung City and Pingtung County ($n = 476$, 44.7%) in this study categorized themselves as neutral, while 310 (29.1%) citizens categorized themselves as Pan-Green and 280 (26.2%) citizens categorized themselves as Pan-Blue. These statistics suggest that the areas in this study are generally politically neutral with only some partisan activity.

Finally, respondents were asked to report their exact geographic location between the two regions. The majority of participants ($n = 804$, 75.4%) in this study live in Kaohsiung City, with only 262 (24.6%) living in the Pingtung County.

Table 1 *Frequency Distribution Respondents*

Classification	Frequency	Percentage
Gender		
Male	468	43.9
Female	598	56.1
Total	1,066	100.0
Ages		
20-29	144	13.5
30-39	215	20.2

40-49	252	23.6
50-59	247	23.2
60+	208	19.5
Total	1,066	100.0
Education level		
High school-	524	49.1
College or university	487	45.7
Masters+	55	5.2
Total	1,066	100.0
Income range		
NT300,000-	513	52.3
NT300,001~600,000	279	28.4
NT600,001~900,000	98	10.0
NT900,001~1,200,000	59	6.0
NT1,200,000+	32	3.3
Total	981	100.0
Political views		
Pan-green	310	29.1
Neutral	476	44.7
Pan-blue	280	26.2
Total	1,066	100.0
Living areas		
Kaohsiung city	804	75.4
Pingtung county	262	24.6
Total	1,066	100.0

Note. $N = 1,066$.

Descriptive Statistics of Accountability Questionnaire

Table 2 shows descriptive statistics of the survey questionnaire in regard to the Taiwanese federal and local governments. The potential range of scores for the survey questionnaire for the federal and local government on Table 2 is from 10 to 50. The mean score for the federal government was 32.67 ($SD = 7.25$), and the mean score for the local government was 34.41 ($SD = 6.86$). As it relates to this study, the mean scores indicated that most of the citizens of Kaohsiung City and Pingtung County give a better evaluation on the Taiwanese local government versus the federal government.

Table 2 *Descriptive Statistics of All Questions Together for Federal and Local Government*

	Mean	SD	Range by respondent min-max
Federal government	32.67	7.25	10-50
Local government	34.41	6.86	10-50

Note. $N = 1,066$.

A Comparison between Citizens’ Perception of the Taiwanese Federal and Local Governments

Table 3 presents the paired t test results for the mean score of citizens’ perception of the Taiwanese federal and local governments. Hypothesis 1 stated that there is no significant difference of citizens’ perception between the Taiwanese federal and local governments. Hypothesis 1 is partially refuted because of the following 10 paired t tests results.

Pair 1. The results $t(1065) = -7.950, p = .000$ showed that the mean score for “the federal government makes its financial records accessible and readable for the general public” (mean = 2.95) was significantly smaller than the mean score for “the local government makes its financial records accessible and readable for the general public” (mean = 3.28).

Pair 2. The results $t(1065) = -.632, p = .527$ indicated that the comparison of the mean scores for “the general public has a high degree of understanding on the federal government’s financial rules, procedures, and standards” (mean = 3.63) and “the general public has a high degree of understanding on the local government’s financial rules, procedures, and standards” (mean = 3.64) was not statistically significant.

Pair 3. The results $t(1065) = -1.583, p = .114$ indicated that the comparison of the mean scores for “the federal government has often provided opportunities for citizens to express their opinions and preferences” (mean = 3.94) and “the local government has often provided opportunities for citizens to express their opinions and preferences” (mean = 3.99) was not statistically significant.

Pair 4. The results $t(1065) = 1.166, p = .244$ indicated that the comparison of the mean scores for “the federal government has often alerted potential natural disaster that could happen in some areas” (mean = 4.23) and “the local government has often alerted potential natural disaster that could happen in some areas” (mean = 4.20) was not statistically significant.

Pair 5. The results $t(1065) = -4.399, p = .000$ indicated that the mean score for “the federal government has identified low performance issues to show demonstrable improvements” (mean = 3.55) was significantly smaller than the mean score for “the local government has identified low performance issues to show demonstrable improvements” (mean = 3.69).

Pair 6. The results $t(1065) = -3.979, p = .000$ indicated that the mean score for “the federal government has made a quick adaptation to the changing environment as evidenced by new policies and procedures that improve citizens services” (mean = 3.50) was significantly smaller than the mean score for “the local government has made a quick adaptation to the changing environment as evidenced by new policies and procedures that improve citizens services” (mean = 3.62).

Pair 7. The results $t(1065) = -1.807, p = .071$ indicated that the comparison of the mean scores for “the federal government has warned public awareness to reduce human, economic, and social losses from the Typhoon Morakot disaster” (mean = 2.91) and “the local government has warned public awareness to reduce human, economic, and social losses from the Typhoon Morakot disaster” (mean = 2.98) was not statistically significant.

Pair 8. The results $t(1065) = -10.073, p = .000$ indicated that the mean score for “the federal government responded quickly to the Typhoon Morakot disaster” (mean = 2.38) was significantly smaller than the mean score for “the local government responded quickly to the Typhoon Morakot disaster” (mean = 2.84).

Pair 9. The results $t(1065) = -7.109, p = .000$ indicated that the mean score for “the federal government provided enough services and aid to disaster victims” (mean = 3.03) was significantly smaller than the mean score for “the local government provided enough services and aid to disaster victims” (mean = 3.31).

Pair 10. The results $t(1065) = -8.898, p = .000$ indicated that the mean score for “I have more trust in federal government after the Typhoon Morakot disaster” (mean = 2.56) was significantly smaller than the mean score for “I have more trust in local government after the Typhoon Morakot disaster” (mean = 2.96).

In sum, citizens gave better evaluation for the Taiwanese local government than the Taiwanese federal government.

Table 3 Paired t Test Results for the Mean Score Federal-Local Governments (N = 1,066)

Paired differences				
	Mean	SE	T	Sig. (2-tailed)
Pair 1	-.233**	.029	-7.950	.000
Pair 2	-.013	.021	-.632	.527
Pair 3	-.041	.026	-1.583	.114
Pair 4	.030	.026	1.166	.244
Pair 5	-.140**	.032	-4.399	.000
Pair 6	-.124**	.031	-3.979	.000
Pair 7	-.074	.041	-1.807	.071
Pair 8	-.459**	.046	-10.073	.000
Pair 9	-.278**	.039	-7.109	.000
Pair 10	-.405**	.046	-8.898	.000

Note. **The mean difference is significant at the 0.01 level.

CONCLUSION

One of the unfortunate consequences of the human condition is the fact that natural disasters will strike and they strike at times and places that are difficult or impossible to predict. This means that although natural disasters may result in enormous devastation, they should not come as a complete surprise. The recent earthquake and subsequent tsunami that devastated Japan made it abundantly clear that the time to take action with respect to natural disasters is before they ever strike. In this regard, it is the government's fundamental responsibility to protect its citizenry from harm. Therefore, by ensuring that disaster preparedness levels are maintained at appropriate levels, national and local governments can help minimize the loss of human life and

property, as well as facilitate the recovery and mitigation efforts that must follow in ways that fulfil this basic responsibility. Conversely, inadequate planning and preparation for natural disasters such as floods, earthquakes, and typhoons will inevitably result in unnecessary loss of life and property and will be a de facto abrogation of this fundamental responsibility on the part of the government.

The research was consistent in showing that to the extent that the citizens of a nation feel that they are active participants in its government is likely the extent to which they will experience a concomitant sense of accountability for what the government does or does not do in response to disaster preparedness and management. Diminished citizens' perception of governmental accountability has the potential to create a disruption in operations and decreased public support for vital governmental initiatives. By promoting a stronger sense of accountability, governments at all levels can help strengthen the trust and therefore the relationship between themselves and the constituents they serve.

REFERENCES

- Anechiarico, F., & Jacobs, F. B. (1996). *The Pursuit of absolute integrity: How corruption control makes government ineffective*. Chicago, IL: University of Chicago Press.
- Arnall, A., & Wincott, D. (2001). *Accountability and legitimacy in the European Union*. New York, NY: Oxford University Press.
- Barata, K., Cain, P., Rout ledge, D., & Wamukoya, J. (2002). Information for accountability workshops. In R. J. Cox & D. A. Wallace (Eds.), *Archives and the public good: Accountability and records in modern society* (pp. 67-85). Westport, CT: Quorum Books.
- Behn, R. (2001). *Rethinking democratic accountability*. Washington, DC: The Brookings Institution Press.
- Bergman, T., & Damgaard, E. (2000). *Delegation and accountability in the European Union*. London: Frank Cass.
- Bovens, M. (1998). *The quest for responsibility: Accountability and citizenship in complex organisations*. New York, NY: Cambridge University Press.
- Bovens, M. (2005). Public accountability. In E. Ferlie, L. Lynne, & C. Pollitt. (2005). *The Oxford handbook of public management*. New York, NY: Oxford University Press.
- Bovens, M., Schillemans, T., & Hart, P. (2008). Does public accountability work? An assessment tool. *Public Administration*, 86(1), 225-242.

- Brennan, G. (1999). Institutionalising accountability: A commentary. *Australian Journal of Public Administration*, 58(1), 94-97.
- Chen, L., Wu, J., & Lai, M. (2006). The evolution of the natural disaster management system in Taiwan. *Journal of the Chinese Institute of Engineers*, 29(4), 633-638.
- Cornwall, A., & Gaventa, J. (2001). Bridging the gap: Citizenship, participation and accountability. *PLA Notes*, 40, 32-35.
- Creighton, J. L. (1981). *The public involvement manual*. Cambridge, MA: Abt Books.
- Dubnick, M. J. (2005). Accountability and the promise of performance. *Public Performance and Management Review*, 28(3), 376-417.
- Fisher, E. (2004). The European Union in the age of accountability. *Oxford Journal of Legal Studies*, 24(1), 495-515.
- Gibson, P. D., Lacy, D. P., & Dougherty, M. J. (2005). Improving performance and accountability in local government with citizen participation. *Innovation Journal*, 10(1), 1-12.
- Haddow, G., Bullock, J., & Coppola, D. (2008). *Introduction to emergency management* (3rd ed.). Burlington, MA: Elsevier.
- Halachmi, A. (2002). Performance measurement, accountability, and improved performance. *Public Performance and Management Review*, 25(4), 370-374.
- Harlow, C. (2002). *Accountability in the European Union*. New York, NY: Oxford University Press.
- Hsieh, Y., Chen, C., & Hsu, S. (2004). SARS outbreak, Taiwan, 2003. *Emerging Infectious Diseases*, 10(2), 201-206.
- Hrebiniak, L. G. (2005). *Making strategy work*. Upper Saddle River, NJ: Wharton School.
- Jos, P. H., & Tompkins, M. E. (2004). The accountability paradox in an age of reinvention. *Administration and Society*, 36(3), 255-281.
- Keehley, P., & Abercrombie, N. (2008). *Benchmarking in the public and non profit sectors: Best practices for achieving performance breakthroughs* (2nd ed.). San Francisco, CA: Jossey-Bass.
- Martin, J. (1997). *changing accountability relations: Politics, consumers and the market*. Paris, France: OECD.
- McDavid, J., & Hawthorn, L. (2006). *Program evaluation & performance measurement: An introduction to practice*. Thousand Oaks, CA: Sage.
-

- Meyer, M. W., & O'Shaugnessy, K. C. (1993). Organizational design and the performance paradox. In R. Swedberg (Ed.), *Explorations in economic sociology* (pp. 249-278). New York, NY: Russell Sage.
- Mulgan, R. (2003). *Holding power to account: Accountability in modern democracies*. New York, NY: Palgrave Macmillan.
- National Disaster Prevention and Protection Commission. (2009). Retrieved from <http://www.ndppc.nat.gov.tw/en/ContentDetail.aspx?MID=568&UID=568&CID=2577&PID=568>.
- National Fire Agency of Taiwan. (2010). Retrieved from <http://www.nfa.gov.tw/Show.aspx?MID=1024&UID=1029&PID=1024>
- Pollitt, C., Girre, X., & Lonsdale, J. (1999). *Performance or compliance?: Performance audit and public management in five countries*. New York, NY: Oxford University Press.
- Power, M. (1997). *The audit society: Rituals of verification*. New York, NY: Oxford University Press.
- Schmitter, P. (2004). The ambiguous virtues of accountability. *Journal of Democracy*, 15(4), 47-60.
- Thiel, S. V., & Leeuw, F. L. (2003). The performance paradox in the public sector. *Public Performance & Management Review*, 25(3), 267-281.
- Wang, F. (2009). Tourism losses estimated at over NT\$800 million: Tourism bureau chief. *Taiwan News*. Retrieved from http://www.etaiwannews.com/etn/news_content.php?id=1028831&lang=eng_news&cate_img=35.jpg&cate_rss=news_Business
- Yang, Y. (2009). The 9/21 earthquake in Taiwan: A local government disaster rescue system. *Disasters*, 34(1), 112-136.