Advice on Public Financial Management and Anti-Corruption: A Comparison of the OECD, IMF and World Bank

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1. Purpose and outline

Our paper examines advice given to governments on public financial management and anti-corruption by the three most relevant international governmental organizations (IGOs): the Organisation for Economic Cooperation and Development (OECD), the International Monetary Fund (IMF) and the World Bank. The work is part of a three-year research project, funded by the Social Sciences and Humanities Research Council, on the diffusion of policy ideas on public sector reform and practice.

Given the important roles that IGOs play in inducing policy change, particularly on issues of public finances, it is remarkable how little comparative work exists (Deacon & Hulse, 1997; Hansen, Salskov-Iversen, & Bislev, 2002; Jacoby, 2001; Lera St. Clair, 2006; Murphy, 2007; Murray, 1983; Pal, 2012; Rodrik, 2006; Stone & Wright, 2007; Williams, 2008; Woods, 2006). We hope that, in addition to supplementing the literature on IGOs, our paper contributes to the study of public management reform, particularly the spread of policy innovations around the world through mechanisms of policy transfer and diffusion (Bennett, 1997; Desai & Snavely, 2007; D. Dolowitz & Marsh, 1996; D. P. Dolowitz & Marsh, 2000; Duncan, 2009; Evans, 2004, 2009a, 2009b; Marsh & Sharman, 2009; Stone, 2004).

The paper proceeds as follows. Section 2 sketches the history of IGO advice on public financial management and anti-corruption, noting that IGO work on these subjects expanded dramatically in the 1990s. Section 3 traces the public management reform ideas, implicit and explicit, in two influential sets of concepts developed in the 1980s – New Public Management (NPM) and the Washington Consensus. Although many policies and actions attributed to these ideas have led to poor outcomes, some of the concepts continue to inform the work of the three IGOs today. We suggest a number of refinements that could be made in the next articulation of generalized principles for public management reform.

Section 4 proposes a simple framework for comparing the organizational cultures of IGOs. It highlights the differences in organizational culture that flow from mission (particularly whether a donor-recipient distinction is present), structure (particularly the universality of membership), instruments (particularly whether the advice is linked to financial assistance in the form of conditional loans), and professional background of staff (particularly the relative dominance of economists). We suggest hypotheses on how these differences in organizational culture might lead to differences in analysis and advice to governments on public financial management and anti-corruption.

In Section 5 we suggest that similar factors affect the organizational cultures of the two Canadian government institutions, Finance Canada and the Treasury Board of Canada Secretariat, that interact with IGOs on these two subjects. We look particularly at the implications of the differences in dominant profession − economics (including finance and banking) in the case of Finance Canada and accounting (including management consulting and audit) in the case of the Treasury Board of Canada Secretariat.

In Sections 6 and 7 we look at IGO advice on public financial management and anti-corruption, comparing the approaches of the three organizations. In Section 8 we look at the contributions made to these two subjects by three relatively new international institutions – Transparency International, the International Budget Partnership, and the Open Government

Partnership − that differ from IGOs in incorporating civil society in their governance structures. Section 9 summarizes our conclusions.

2. Public financial management and anti-corruption as subjects for IGO advice

During the first thirty years of their existence, the two Bretton-Woods institutions and the OECD were less concerned with good governance than they are today. In a world of fixed exchange rates and high tariffs their consultations and advisory documents were focused on monetary policy, balance of payments, capital investment and trade. It was not until 1980 that an organized international forum for the discussion of public financial management issues was created, in the form of the OECD's Working Party of Senior Budget Officials. As Allen Schick describes:

> The network of senior budget officials (SBO) was launched in 1980 as an *ad hoc* response to the budget stress that beset most developed countries in the aftermath of oil price shocks, high inflation, and economic stagnation. The long post-war expansion had come to a halt, but spending pressures did not abate, leaving national governments with large structural budget deficits. … Meeting for the first time under OECD auspices, senior budget officials perceived that they faced similar predicaments and could learn from the experiences of member countries. (Schick, 2004: 82)

OECD's interest in budgeting practices soon spread to the IMF and the World Bank as reforms were introduced around the world. Indeed, it has been said that since the 1980s public financial management has undergone a revolution (Cangiano, Curristine, & Lazare, 2013). By way of illustration:

- The number of countries with fiscal rules rose from 5 in 1990 to 76 in 2012.
- The number of countries with medium-term budget frameworks increased from fewer than 20 in 1990 to more than 130 in 2008.
- The number of countries with independent fiscal institutions (also known as fiscal councils) grew from about 6 in 1990 to about 25 in 2013.
- With the emergence of new fiscal reporting standards, the number of countries reporting at least a financial balance sheet to the IMF increased from 21 in 2004 to 41 in 2011.
- By 2007, 80 percent of OECD countries produced performance information, and in 2011 nearly 70 percent had a standard performance budgeting framework.

  (Cangiano et al., 2013: 3-4)

The IOGs' explicit attention to anti-corruption did not begin until the 1990s (McCoy & Heckel, 2000). As Gest and Grigorescu (2010) note, the "main reason for the delay in taking on corruption is generally considered to be the highly divisive nature of the issue, especially with regard to relations between developed and developing countries." As late as the early 1990s corruption was considered a "taboo word" for employees in the World Bank (Brademas and Heimann, 1998).

Designating ethics and corruption as an explicit element of good governance was a challenge for a universal membership organization like the World Bank. It required the President of the institution, James Wolfensohn (July 1, 1995 to June 30, 2005), to make this his personal priority. The official description of the Wolfensohn presidency on World Bank website marks the president's focus on anti-corruption as one his three signature contributions:

> At the beginning of the Wolfensohn Presidency, corruption was rarely mentioned in international development circles. In 1996 Wolfensohn gave a ground breaking "cancer of corruption" speech to the World Bank/IMF annual meeting, citing corruption as a major burden for the poor in developing countries. Corruption is now widely recognized as a major impediment to development that must be tackled aggressively. The Bank itself is supporting some 600 anti-corruption programs in nearly 100 countries, and has debarred more than 200 companies and individuals on the grounds of fraud or corrupt activity. (World Bank, 2014)

Wolfensohn describes how he overcame resistance in the membership, represented by the Bank's executive directors, by employing an incremental strategy:

> "[I]f you make the assumption to the Board that this is the way you operate, you very rarely get challenged. . . . So if you can proceed in the institution with a set of assumptions that you are doing things in the way they should be done . . . you can incrementally do a tremendous amount. Because it's unlikely that anyone will challenge you. Because they think that maybe this is the way the Bank should operate. So I got a lot of things done incrementally without coming to the Board for big policy decisions. I knew that if I went to the Board on many of the policy decisions, [I'd] run into a hell of a lot of problems." (Wolfensohn, quoted in Sarfaty, 2011: 655-6)

3. The defunct economist effect: persistent ideas from NPM and the Washington Consensus

John Maynard Keynes, who played such an important part in designing the Bretton Woods institutions, famously described the durability of certain ideas.

> Practical men who believe themselves to be quite exempt from any intellectual influence, are usually the slaves of some defunct economist. Madmen in authority, who hear voices in the air, are distilling their frenzy from some academic scribbler of a few years back. (Keynes, 1936: 383)

Two interconnected sets of ideas have had a lasting effect on the advice generated by the OECD, IMF and World Bank. The first is New Public Management (NPM), with its genesis in the domestic reform initiatives taken by several countries in the late 1980s and early 1990s, particularly the UK, US and New Zealand, and to a lesser extent in Australia and Canada (Peters and Pierre, 2003; Lynn Jr., 2006; Pollitt and Bouckaert, 2004; Pollitt and Homburg, 2007). These themes were picked up by the IGOs, first the OECD and then the World Bank. Writing in 2012, Robert Wade, described how NPM continued to influence the World Bank.

> … the several components of government reform which came to be called New Public Management were elaborated in Anglo-American circles in the 1980s, and given formal validity in the Bank from the early 1990s (in the form of being incorporated as conditions in loans for public sector reform). This helped to give NPM high social recognition within the Bank. The Bank continued to accord it high formal validity through the 1990s and on (as in the key strategy document, *Reforming public institutions and strengthening governance: a World Bank strategy*). (Wade, 2012: 233, citing World Bank, 2000).

What were the key concepts in NPM? In his analysis of the intellectual underpinnings of the advice emanating from the OECD's Public Governance Committee and its supporting directorate in this period, Pal (2012: 7) describes the two dominant themes of NPM as:

- *organizational decentralization*: separating policy from execution; flattening hierarchies; geographical decentralization, streamlining organizational structures, public-private partnerships, contracting out); and
- *introducing private sector management techniques*: corporatization/strong organizational leadership; business and corporate planning, managerial decentralization.

A similar list of the core concepts of NPM was articulated in Hays and Kearney (1997) in their analysis of the public management reform ideas that animated the National Performance Review, the exercise led by Vice-president Al Gore in the early 1990s in the United States.[2]

During the late 1980s, at the same time that NPM ideas were animating the domestic public management agendas in developed countries, an analogous set of ideas was coalescing in the realm of international finance and development. These became known as the Washington Consensus.[3] Writing in 1995, Paul Krugman summarized the ideas as "free markets and sound money." The Washington in the consensus was not only the US government, but in Krugman's words, "all those institutions and networks of opinion leaders centred in the world's de facto

[2] The core concepts were listed as: i) downsizing: reducing the size and scope of government; ii) managerialism: using business protocols in government; iii) decentralization: moving decision making closer to the service recipients; iv) debureaucratization: restructuring government to emphasize results rather than processes; and, v) privatization: directing the allocation of government goods and services to outside firms.

[3] As articulated by economist John Williamson in 1989, the Washington Consensus centered on ten reforms: (i) fiscal discipline in order to eliminate public deficits; (ii) a change in the priorities of public spending: withdrawal of subsidies and increased spending in health and education; (iii) tax reform: broadening tax bases and reducing tax rates; (iv) positive real interest rates, determined by the market; (v) exchange rates determined by the market, which must guarantee its competitiveness; (vi) liberalization of trade and opening of the economy (Williamson did not attach any priority to the liberalization of capital flows); (vii) no restrictions on foreign direct investment; (viii) privatization of public enterprises; (ix) deregulation of economic activity; (x) a solid guarantee of property rights (Serra, Spiegel & Stiglitz, 2008).

capital, the International Monetary Fund, World Bank, think tanks, politically sophisticated investment bankers ... all those who meet each other in Washington and collectively define the conventional wisdom of the moment" (Krugman, 1995).

Writing for a Canadian audience on his return from the IMF in 1996, Clark (1996c) described the consensus as "the virtues of non-inflationary money expansion, fiscal balance over time, market-based pricing, transparency in decision making, high savings and investment, and a shift of government expenditures towards infrastructure, health and education." Although the Washington Consensus did not make an explicit reference to ethics or corruption, Clark noted that international bodies had come to recognize the importance of institutional structures, both private and public, to a country's long term growth prospects. But he also warned of the magnitude of the challenge:

> … it is striking to see the distance that many countries have yet to travel to develop the kinds of institutions we take for granted in Canada. Foremost among these is a competent and honest public service. The majority of the world's countries simply do not have them. In many places, civil services are grossly overstaffed, as well as underpaid. It is just assumed that a principal purpose of many administrative positions is to provide their incumbents with the opportunity to enrich themselves in the course of authorizing transactions that in our country are routine or unregulated. It is hard for Canadians to imagine the costs this incurs, both for the economy and for respect in the law. (Clark, 1996c: 449-50)

Clark suggested that a broad interpretation of the Washington Consensus included prescriptions for institutional design such that "activities of the government should be transparent and civil services should be merit-based" and that government service "should be made attractive to talented people who are willing to act according to well-defined standards of probity and prudence and who are motivated to conduct the affairs of state efficiently and effectively" (1996c: 453). Commenting specifically on the IMF contribution to this consensus, he wrote:

> … probity, prudence, efficiency and effectiveness are not new ideas for [a Canadian] audience, because most of us take for granted that they are being pursued in our public services. For international economists, however, these concepts are now viewed as crucial to economic progress. Indeed … the IMF is coming to recognize that for many countries the most serious impediment to growth is not inadequate resources but inadequate governance. As you can imagine, this is a highly sensitive issue within the membership. Nevertheless, the IMF is moving steadily to examine governance issues, sometimes under the rubric of "civil-service reform," when it conducts the annual economic reviews of member countries and particularly when it considers requests for financial assistance. (Clark, 1996c: 453)

The very term consensus implies that, at least in the early 1990s, the three IGOs shared a similar set of reform principles. There is less consensus today. Many countries that had adopted policies associated with the Washington Consensus experienced slow growth, increasing inequality, and in several cases, financial crisis. There have been spirited debates in international finance and development circles about which parts of the Consensus were to blame.

Two decades after its articulation by Williamson, Stiglitz drew a distinction between the original formulation and what the Washington Consensus had come to mean in its application:

> By the Washington Consensus I mean, of course, the oversimplified rendition of policies recommended by international financial institutions and the US Treasury, especially during the period of the 1980s and early 1990s, before they became such a subject of vilification in both the north and the south − not the more subtle work of John Williamson, who actually coined the term (Williamson 1990, 1999). Whatever its original content and intent, the term 'Washington Consensus,' in the minds of most people around the world, has come to refer to development strategies that focus on privatization, liberalization, and macro stability (meaning, mostly, price stability). (The policies are often referred to as 'neoliberal' policies, because of the emphasis on liberalization, and because like nineteenth century liberalism, they emphasized the importance of a minimal role for the state.) To most people, the Washington Consensus represents a set of policies predicated upon a strong faith − stronger than warranted either by economic theory or historical experience − in unfettered markets and aimed at reducing, or even minimizing, the role of government. This development strategy stands in marked contrast to the successful strategies pursued in East Asia, where the development state took an active role. (Stiglitz, 2008)

In an excellent edited volume entitled *The Washington Consensus Reconsidered* (Serra and Stiglitz, 2008) leading scholars in the field reviewed the elements of the early 1990s consensus and began to forge a new one. Williamson (2008) and other contributors in the volume noted that the effect of IGO advice (particularly the advice of the IMF backed by conditional loans) was to make the Washington Consensus, *as applied*, more neoliberal than its original formulation envisaged. As the effects of this application became evident, differences developed among the IGOs. Stiglitz (2008: 50) noted that by the late 1990s the World Bank had joined the critics of many elements of what had by then become the "IMF/US Treasury/Washington Consensus."

One of the lessons of this period, apparently more quickly embraced at the World Bank than the IMF, was that politics and public management matter. When an IMF-sponsored policy that is deemed economically sound in theory cannot be implemented by real people and institutions on the ground it became necessary to broaden the theoretical models.

> … there was growing awareness that several of the policies that they had pushed seemed flawed: privatizations marred by corruption, for instance, and which resulted in monopolies that led to higher prices for consumers. Of course, when such problems occurred, the IMF would say, the problem was not with privatization, itself, but with the way that it was implemented. But that response was disingenuous: they had urged countries to privatize rapidly, as if to say that even a flawed privatization – and the more rushed the privatization, the more likely was it that it would be flawed – was better than a postponed privatization. Moreover, policies have to be designed to be implemented by ordinary mortals, and when country after country faced similar problems in 'implementation,' it became clear that the roots of the problem were deeper. (Stiglitz, 2008: 44-5)

As academics and IGOs searched for the missing elements of a theory of good policy and public management, it was noted that even transparency, one of the pillars of IGO public financial management and anti-corruption advice, does not immunize countries from financial crises:

> Mexico showed that even if a country got its own fiscal house in order and kept inflation in check, it could have a crisis. The problem, supposedly, was a lack of domestic savings. But when East Asian countries faced crisis – countries with the highest rates of savings in the world – a new explanation was sought. Now, it was lack of transparency (they seemingly forgot that the last set of crises were in

the Nordic countries, which were among the most transparent in the world). (Stiglitz, 2008, 50)

So, what might be the elements of a 2014 consensus on good policy and public management – what are the principles shared by the IGOs on how they should advise member governments? Stiglitz proposed the following "elements of an emerging consensus" in 2008, recognizing that "there are some areas in which economic science has not yet provided sufficient evidence, sufficiently strong theory, or empirical evidence, to result in a broad consensus about what countries should do":

- one-size-fits-all policies are doomed to fail;
- successful development requires not the minimal role assigned to the state by the Washington Consensus, but a balanced role;
- development requires strengthening of both market and state institutions;
- success is to be measured not just by an increase in GDP, but by a broader set of measures – including those that assess environmental and social sustainability; and
- greater attention must be paid to issues of distribution (Stiglitz, 2008, 53-4)

These precepts, in slightly earlier form, had been incorporated in the "Barcelona Development Agenda" issued by Stiglitz, Williamson, and other eminent economists from both developed and developing countries at a meeting in Barcelona in September, 2004 (Serra and Stiglitz, 2008: 57-60).

The Barcelona Development Agenda and subsequent writings of experts within and outside the IGOs did not reject all the concepts in the earlier formulations of the Washington Consensus and NPM. In Exhibit 1 we suggest the core concepts that, from our reading of recent IGO literature, appear to be shared among the OECD, IMF and the World Bank. Those in the left column are listed in their original formulation although a more detailed elaboration would include caveats and nuances based on IGO experience of the last 25 years. Those on the right are concepts that were not in the 1989 Washington Consensus but have been made explicit in documents such as the Barcelona Agenda.

Exhibit 1: Possible components of a 2014 IGO consensus on the elements of good policy and public management

International development and finance	
Retained from 1989 Washington Consensus	**Additions**
- Fiscal discipline - Reordering public expenditure priorities - Tax reform - Liberalizing interest rates - Competitive exchange rate - Trade liberalization - Privatization	- Country-specific diagnostics and design - Strengthening institutions in government and the private sector - Paying attention to distribution and equality (social sustainability) - Paying attention to environmental sustainability
Public management	
Retained from 1980s NPM	**Additions**
- Organizational decentralization - Introducing private sector management techniques	- Open government and open data - Addressing reality and perception of government privilege

The concept of open government / open data (described more fully in Section 8 of this paper) has its roots in the transparency theme that became so prominent in the IGOs in the 1990s but now has the potential to transform what government does by harnessing the Internet and other advances in communications and information technologies. The last point in Exhibit 1, addressing reality and perception of government privilege, although not formulated in precisely this way by the IGOs, is the need for governments to deal with the growing public appetite for exposing any and all examples of people on the public payroll enjoying privileges not available to "ordinary taxpayers." Although most of the perceived excesses would not normally be categorized as corruption, efforts to reduce them often take the same form as anti-corruption measures. This is a huge challenge for good governance.

4. Organizational cultures of IGOs

Professional organizations such as IGOs and government departments are influenced by norms, behaviours and competencies that can be termed organizational culture. Such cultures are now being documented in ethnographic studies of the IGOs. For example, Galit Sarfaty (2009) interviewed over 70 staff members[4] at the World Bank and concluded that this organization's behaviour is determined by more than simply the perspectives of powerful member countries.

> My study of the World Bank affirms that the actions and decisions of bureaucrats are critical factors in shaping how the institution operates and influences state behavior. These experts "do not speak in the language of interests or ideologies – they speak professional vocabularies of best practices, empirical necessity, good sense, or consensus values." (Sarfaty, 2009: 650, quoting Kennedy, 2005).

Similarly, in his study of the OECD,[5] which also included extensive interviews with staff, Pal (2012) describes how specific networks contribute to a "common policy culture":

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[4] Sarfaty describes his methods as including interviews with more than seventy staff members (from project managers to a former president), executive directors, U.S. Treasury officials, and NGO representatives; participation at Bank training sessions and seminars; and analyses of Bank projects and documents. Almost all interviews were recorded and transcribed, and were conducted under the condition that the employees' names not be used. (Sarfaty p. 647)

[5] It is based in large part on confidential interviews with OECD Secretariat officials, ambassadors, government officials working on committees, and several national country OECD secretariats. Some

> … there was a clear line of thinking extending from [OECD Secretaries-General] Paye to Gurría that realized that the OECD's relevance depended on the scope of its networks and the range of its members. … [This outreach] spreads a common policy culture. … this does not mean homogenization. It does mean common sets of standards within which there can be variation, but the variation is modulated and governed by those standards, producing a global policy architecture. (Pal, 2012: 59)

Pal highlights the role of knowledge gathering, research and knowledge dissemination in generating the norms that define the OECD organizational culture:

> … the OECD is a somewhat peculiar international organization that relies almost exclusively on norm-generation through knowledge gathering, research, and knowledge dissemination. But we would argue that the changing context of the global order today, in contrast to what it was even 20 years ago, with more international NGOs and stronger civil society organizations, with instantaneous communication, with more international players of every stripe, and most importantly with a more complex terrain of states, means that many international governmental organizations rely more and more on being knowledge brokers rather than rule-makers and rule enforcers. ... But there are still organizational imperatives that need to be respected… (Pal, 2012: 249)

The culture of the IMF has been described by several Canadian observers. Clark (1996a) noted that the founders had designed the IMF to have a different, more rules-based, culture from the World Bank.

> In his pre-Bretton-Woods drafts, Keynes "wrestled with the most difficult question, to determine...how much to decide by rule of law, and how much to

interviews were on the record, and so noted, but others are simply cited by codes. Most of those interviews were with OECD officials, former officials, and country delegation members. (Pal, 2012, xxi).

> leave to discretion." The founders came down largely on the side of stability and detailed rules. By the time it came to determining the kinds of people he expected to oversee the two Bretton Woods institutions, Keynes had a clear distinction in his mind: "I should like to see the Board of the Fund composed of cautious bankers and the Board of the Bank of imaginative expansionists..." (Clark, 1996a: 14, citing James, 1995, and Hexner, 1964)

Clark (1996a, 1996b) described how the IMF self-image of being highly disciplined had been carefully cultivated by successive Managing Directors.

> A prized element of the Fund's culture – one that tends to distinguish the IMF from most other international institutions – is its organizational discipline and crisis management capability. The goal of presenting a "single corporate line" in negotiations with countries requires a somewhat hierarchical managerial structure and highly developed internal procedures to encourage questioning and debate at an early stage but to act with Cabinet-like solidarity after decisions are made. (Clark, 1996a: 24-5)

Momani noted that the IMF's organizational culture is affected by the nature of the dominant professional discipline, macroeconomics:

> Based on surveys … the organization has a technocratic, hierarchical, and conformist organizational culture. … Fund staff will tell you that the most important criteria for a staff member's success is to be technically strong in macroeconomics. … The IMF is an organization that respects macroeconomic skill sets, first and foremost … at the expense of political-economy, diplomatic, or negotiation skillsets. (Momani, 2011)

Exhibit 2 compares the OECD, IMF and World Bank on a number of organizational characteristics.

Exhibit 2: Selected characteristics of three IGOs

	OECD	**IMF**	**World Bank**
Mission	"promote policies that will improve the economic and social well-being of people around the world"	"help ensure stability in the international system"	"end extreme poverty within a generation and boost shared prosperity"
Policy focus	Economic and social well-being, particularly in developed countries	Balance of payments and fiscal balances in all countries	Economic and social development in developing countries
Country focus	Developed countries (primarily)	Developed and Developing countries	Developing countries (primarily)
Membership	34 (developed countries)	188 (all countries)	188 (all countries)
Employees	2,500	2,400	10,000+
Location	Paris	Washington	Washington
Instruments	Publications (analysis and advice, including on global economy) Country surveillance and advice (developed countries) Agreements, standards and recommendations	Publications (analysis and advice, including on global economy) Country surveillance and advice (all countries) Technical assistance to developing countries Lending to countries with balance of payments difficulties	Publications (analysis and advice) Financial assistance to developing countries (low-interest loans, interest-free credits and grants) Technical assistance to developing countries
Consultation with members	Extensive, primarily at standing Committees and Working Parties, often before and after staff papers are drafted	Moderate, primarily at the Executive Board, after staff papers are drafted	Limited, some discussion at Executive Board, after staff papers are drafted
Source of concepts and advice	Primarily from practices adopted or articulated by member governments, supplemented by aggregate data and case studies	Primarily from macroeconomic theory, informed aggregate data and cases studies	Often from "first principles," informed aggregate data and cases studies

Advice tied to conditional loans	Never	Infrequently (All countries receive surveillance advice; conditionality only applies to borrowing countries)	Frequently (Conditionality applies to most borrowing countries)
Dominant professional discipline	Economics and sector-specific fields relevant to developed countries	Economics (particularly international macroeconomics)	Economics and sector-specific fields relevant to developing countries

Sources for employment data: http://www.oecd.org/about/whodoeswhat/; https://www.imf.org/external/about/staff.htm; http://www.worldbank.org/en/about/what-we-do (accessed 5 May 2014).

To what extent do structural and cultural differences among the three IGOs lead to differences in the advice they provide on any given subject? We proposed three hypotheses based on the differences noted in Exhibit 2:

- OECD advice is likely to be the most sensitive to member government preferences (most "politically astute") and most based on existing government practice in developed countries.
- IMF advice is likely to be the most grounded in macroeconomic theory, the least multi-disciplinary, the most stable over time, and the most disciplined in taking account of competing views and institutional precedent.
- World Bank advice is likely to be the most theoretical, the most multi-disciplinary, the most likely to question conventional wisdom, and the least sensitive to the preferences of current governments and to a society's capacity or willingness to implement change.

5. Organizational and professional cultures of Finance and TBS

The ways that ideas and advice are transmitted and interpreted depends not only on the generating organization and its culture, but also on the recipient institution and its culture. In this section we look at the two Canadian central agencies most directly involved public financial management and anti-corruption, the Department of Finance and the Treasury Board Secretariat.

Exhibit 3 lists a number of characteristics in which these two agencies differ, and how they both differ from line departments. As indicated in the bottom row of Exhibit 5, we suggest that the Department of Finance's organizational culture might be labeled economics/policy/budget (EPB) and that this differs from what might be labeled the accounting/administration/standards (AAS) culture at the Treasury Board Secretariat; and both these central agency cultures differ from what we might call a delivery/operations/stakeholder (DOS) culture found in many line departments. These word triplets address respectively 1) the dominant profession; 2) the position on the policy vs. administration continuum; and 3) the principal instrument. For the EPB culture in Finance Canada, economics as the dominant profession and budget as principal instrument are relatively uncontestable, but a brief explanation is warranted on why we include policy in EPB, administration in AAS, and operations in DOS.

Exhibit 3: Selected characteristics of two Canadian central agencies and line departments

	Department of Finance	**Treasury Board Secretariat**	**Line department**
Primary functions	Budget management (overall expenditures and revenues) International finance and multilateral assistance Financial sector	Financial management and accounting Evaluation, performance measurement, audit Human resources Information and technology management	Program and service delivery (regulatory, research, services)
Primary instruments	Government budget Transfers to provinces Membership in IGOs Financial regulation	Administrative policies and standards Approvals, reviews Management frameworks	Regulations Services Transfer payments Information
Primary focus	National economy Government fiscal position	Management practices Departmental compliance	Sectoral programs Stakeholder relations Service standards
Dominant professional discipline	Economics Public policy	Accounting Public administration	Sector-related (e.g., engineering, science, social science)
Employees (FTEs)	757	1,847	varies
Resultant organizational culture	EPB (economics/ policy/ budget)	AAS (accounting/ administration/ standards)	DOS (delivery/ operations/ stakeholder)

Source for Employment Data: 2013-14 numbers from Reports on Plans and Priorities for 2013-14 at http://www.tbs-sct.gc.ca/rpp/2013-2014/index-eng.asp.

As in many other countries, Canada's Department of Finance has increasingly become the public service locus of major policy initiatives that were formerly in the domain of sectoral departments, from support for families with children to support for university research. The Treasury Board of Canada Secretariat has largely withdrawn from its budget office role and serves primarily as a management (or administration) board with a focus on administrative practices and monitoring departmental compliance.[6]

Our selection of accounting as the dominant profession in the Treasury Board Secretariat also warrants an explanation because, unlike economists in Finance, trained accountants are unlikely to ever constitute a majority of officer-level positions in the Secretariat. We suggest that accounting is dominant in the Treasury Board because accounting is the discipline and the accreditation base for the accounting profession, which provides the conceptual frames for much of recent public management practice in Canadian and other governments. The mechanisms by which accounting firms, and their cousins in management consulting, have influenced management reforms in Canada, the UK and many other countries, has been described by Saint Martin (2000) and Clark (2001). Despite the weaknesses their conceptual architecture (Power, 2009, 2010, 2009, 2011), particularly when it is applied to the public sector, the various frameworks developed in the accounting profession − such as financial management, risk management, performance audit, internal audit, and even corporate governance − are pervasive in Treasury Board administrative policies and guidance (Clark &

[6] These organizational differences play out in expectations for different types of public management problem solving. For example, one would normally look to the Treasury Board Secretariat rather than Department of Finance to find the expertise to address a big administrative system challenge such as revising the pay classification regime to address the pay equity requirements of the Human Rights Tribunal. On the other hand, one would normally look to Finance rather than the Board to bring central agency expertise to help with a hot policy challenge such as the Temporary Foreign Workers program. For an operational challenge, such as creating a new long-gun registry or addressing a politically embarrassing backlog in Passport processing, the most relevant expertise is likely to be found in line departments rather than either of the central agencies.

Swain, 2005). Our characterization of this accounting-based approach is analogous to what Pal called the actuarial ideology in his analysis of the public management of Canada's Unemployment Insurance program (Pal, 1988: 109). It has also been posited by Alasdair Roberts as one of the features of the "control lobby" (Roberts, 1997).

The organizational culture in government departments is also influenced by national administrative cultures. An interesting example is the Canadian reluctance to use the terms fraud and corruption. In contrast to the practice in many other countries such as the UK, Australia and the US where fraud prevention initiatives are labeled as such (Clark, 2007), the word fraud appears infrequently in Treasury Board policies and corruption not at all.[7] There have been no recent reports with titles such as the UK's "Tackling Fraud and Error in Government: A Report of the Fraud, Error and Debt Task Force" (Cabinet Office, 2012). The measures introduced to prevent misconduct are have been introduced by the Treasury Board of Canada under the policy banners of more positive terms such as financial and management control, risk management, or accountability.

6. IGO advice on public financial management

Public financial management has been an important subject for all three IGOs since the 1980s. The number of documents that contain the phrase <financial management> in the IGO document collections are shown in Exhibit 4. The highest percentage, 8 percent, is found in the

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[7] Amusingly, a search of the Treasury Board site for <corruption> produces the wonderfully Canadian response, "Did you mean (cooperation)?"
The search engine on the same site (5 May 2014) returned 20 documents that included both <fraud> and <policy> and 434 documents containing <fraud>.

IMF document collection, compared with around 1 percent in the collections of the OECD and the World Bank.

Exhibit 4: Search returns for <financial management>
in selected IGO document databases

	OECD (iLibrary)	IMF (eLibrary)	World Bank (Docs & Pubs)
Number of documents returned with the string <financial management> as a search term	1,388	4,797	1,670
Total documents in the database	133,457	60,020	181,463
Percentage of total documents containing <financial management >	1.0%	8.0%	0.9%

Methodology: The three databases in Exhibit 4 are the largest collections found on the IGO websites that use search terms (rather than key words). They are: *OEDC iLibrary* (http://www.oecd-ilibrary.org/, advanced search of all fields excluding multilingual summaries), *IMF eLibrary* (http://www.elibrary.imf.org/), and *World Bank Documents & Reports* (http://documents.worldbank.org/curated/en/home), accessed 5 May 2014. The number in the second row (total documents in the database) for the *World Bank Documents & Reports* is listed on the site and the numbers for the OECD and IMF are the returns for the searches with no entry. We do not use the *World Bank eLibrary* collection at http://elibrary.worldbank.org/ because it contains a relatively small proportion of World Bank documents. We do not use the *IMF Documents and Publications* because its search engine operates by key word rather than search term and yields a smaller fraction for any search entry.

Each IGO has, in the last decade, produced a comprehensive overview of reforms and advice in pubic financial management (Allen, Schiavo-Campo & Garrity, 2004; Cangiano, Curristine & Lazare, 2013; Schick, 2004). These cover similar areas – indeed, some of the authors such as Allen Schick and Richard Allen have contributed to the reviews sponsored by more than one IGO. There is a high degree of consistency in the terminology used by the three IGOs, with the notable exception of the term for entities such as the Canadian Parliamentary Budget Office, where the IMF uses fiscal councils and the OECD uses independent fiscal institutions.

A list of the chief instruments of reform, derived from the three overviews, is included in Exhibit 5.

Exhibit 5: Principal instruments of public financial management reform

Better fiscal reporting	Fiscal rules
Independent fiscal institutions (or fiscal councils; e.g., Parliamentary Budget Office)	Legal frameworks to promote fiscal responsibility
Medium-term budget frameworks	Performance measurement
Accrual budgeting	Fiscal decentralization

IGOs tend to specialize in different instruments. For example, the use of fiscal rules (e.g., budget deficits must stay under specified fraction of revenues) has been major focus for the IMF and Exhibit 6 illustrates that fiscal rules are mentioned in over 2 percent of IMF documents compared with 0.9 percent in OECD documents and only 0.1 percent of World Bank documents.

Exhibit 6: Search returns for <fiscal rules> in selected IGO document databases

	OECD (iLibrary)	**IMF (eLibrary)**	**World Bank (Docs & Pubs)**
Number of documents returned with <fiscal rules> as a search term	1,172	1,366	155
Total documents in the database	133,457	60,020	181,463
Percentage of total documents containing <fiscal rules>	0.9%	2.3%	0.1%

Note: The methodology for generating this table is identical to that described for Exhibit 4.

These specializations, combined with the organizational cultures, produce differences in the formulation of advice to governments. Exhibit 7 provides excerpts from the entry in the Atlas of Public Policy and Management for independent fiscal institutions (fiscal councils) that quotes from OECD and IMF documents. We can see that core concepts in the advice are virtually identical but, consistent with our hypotheses, the OECD advice is, in subtle ways, more sensitive to the political realities in OECD member countries.

Exhibit 7: Advice on setting up a successful independent fiscal institution

OECD (Kopits, 2011)	**IMF** (Hemming & Joyce in Cangiano, 2013)
The institution must be home-grown and home-owned in every respect. The institution must be independent, non-partisan, technically competent, and accountable to the legislature. The institution can only conduct meaningful surveillance of fiscal policymaking and fulfil its remit with the support of a skilled technical staff and with unlimited access to timely information from the government. The core remit of the institution should consist of assessments of fiscal stance and debt sustainability – including monitoring compliance with fiscal rules or targets, if any – through real-time evaluation of the budgetary effects of all legislative proposals. A newly created independent fiscal institution must identify itself and start operating according to its terms of reference as soon as possible. The institution must develop effective communication channels very early, especially with the media.	Political support. The chances of a fiscal council being successful are better if politicians inside and outside government are open to providing full information on fiscal plans and performance to outsiders. An appropriate fiscal framework. Governments that truly want to strengthen government finances will address weaknesses in the entire fiscal. A well-defined mandate. Clear legal backing. Legislation should set up the fiscal council; describe its role and responsibilities; and specify the relationship between the legislature, the executive, and the fiscal council. The right location. In a parliamentary system, the fiscal council is usually an independent executive office. Technically qualified staff. Clear reporting requirements. To be effective, a fiscal council must work in the open, with its reports made public. Accountability.

7. IGO advice on anti-corruption

All three IGOs have listed on their websites a large number of documents that address some aspect or other of corruption. Exhibit 8 compares document counts from key word searches. It suggests that corruption (and anti-corruption) have been more prominent issues in the IMF, and especially the World Bank, than in the OECD.

Exhibit 8: Search returns for <corruption> in selected IGO document databases

	OECD (iLibrary)	IMF (eLibrary)	World Bank (Docs & Pubs)
Number of documents returned with <corruption> as a search term	4,652	5,389	25,007
Total documents in the database	133,457	60,020	181,463
Percentage of total documents containing the term <corruption>	3.5%	9.0%	13.8%

Note: The methodology for generating this table is identical to that described for Exhibit 4.

Not all documents that contain the word corruption contain policy advice on anti-corruption. They include documents with a casual mention of corruption as well as highly theoretical research papers. An interesting recent example of the latter is a mathematically elegant Policy Research Paper from the World Bank (Basu, McGavock and Boyang, 2013) entitled "When Competition Corrupts: A Theoretical Analysis of Market Structure and the Incidence of Corruption." Its abstract and an excerpt read:

> The paper develops a simple model to demonstrate that, paradoxically, greater competition may exacerbate the problem of corruption. Market participants engaging in corrupt practices enjoy lower production costs − maybe because they pay a bribe to avoid installing the environmental safeguards required by law − such that honest players are driven out of the market when the market becomes sufficiently competitive.

…

randomly selected to enter. Demand in the industry is linear, given by:

$$P = a - bQ \tag{1}$$

Once in the industry, the n firms have uniform fixed marginal cost c ($c < a$) and engage in Cournot competition. Denoting firm i's output by q_i and using a star to denote Cournot equilibrium, we obtain (from the first order condition) the following condition for each i:

$$q_i^* = \frac{a - b\sum_{j\neq i} q_j^* - c}{2b} \tag{2}$$

This means that the Cournot equilibrium price $P(n)$ and aggregate quantity $Q(n)$ will be functions of the number of firms:

(Basu, McGavock and Boyang, 2013)

This paper explicitly raises a "paradox" that complicates the conventional policy stance that both competition and anti-corruption are good for growth by showing how the two goals can conflict. It is a good illustration of our hypothesis that the World Bank is the IGO where work "from first principles" is most likely to be done and most likely to question conventional wisdom.

Annex 1 provides a reasonably representative sample of documents from each IGO that address more than a single country in providing explicit advice on the subject of anti-corruption. The titles (and content) tends to support our three hypotheses about the differences in approach to a given subject. For example, the OECD's *Public Sector Corruption: An International Survey of Prevention Measures* (OECD, 2009) uses that organization's signature modus operandi of intensive consultation with members and comparison of initiatives among member countries. A very useful finding is its summary of anti-corruption mechanisms which is reproduced as Exhibit 9. This exhibit, incidentally, illustrates how the policy mechanisms and advice on anti-corruption overlap with those on public financial management.

Exhibit 9: OECD's 2009 summary of anti-corruption mechanisms

Findings and Analysis: Summary of Mechanisms

Suggested mechanisms	BEL	CHE	CZE	DEU	ESP	FRA	GRC	HUN	IRL	ITA	JPN	KOR	MEX	POL	SWE
a) Primary regulation proscribing corruption and establishing sanctions	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
b) Other anti-corruption regulation	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
c) Oversight by legislature or parliament	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
d) Bodies with power to investigate corruption	√	√	√	√	–	√	√	√	√	√	–	√	√	√	√
e) Supreme financial audit authority	√	√	–	√	√	√	√	√	√	√	√	√	√	√	√
f) Ombudsman*	√	–	–	√	√	√	√	√	√	–	–	√	√	√	√
g) Specialised bodies to prosecute corruption	–	–	–	–	√	√	√	–	–	√	–	–	√	–	–
h) Human resources management procedures	–	√	–	+	√	√	√	√	√	√	√	√	√	√	√
i) Financial management controls	√	√	+	+	√	√	√	√	√	√	√	√	√	√	√
j) Organisational management policies, controls	√	√	–	+	√	√	√	√	√	+	√	√	√	√	√
k) Transparency mechanisms	√	√	√	+	√	√	√	√	√	√	–	√	√	√	√
l) Guidance and training for public officials	–	√	–	+	√	√	√	√	√	+	√	√	√	√	√

√ Yes; – No; + proposed or under consideration

Source: (OECD, 2009: 8)

Similarly, *Specialised Anti-Corruption Institutions, Review of Models: Second Edition* (OECD, 2013) provides comparative experience and includes many non-OECD countries in the review. It summarizes the conclusions as follows:

> This report provides a comparative overview of common standards and key features of specialised anti-corruption institutions and comprehensive descriptions of 19 anti-corruption institutions operating in different parts of the world, presented in a comparable framework. This new edition of a 2008 report reflects the evolving understanding of international standards and the practice and the most recent experiences of anti-corruption institutions. The report discusses three "models" of anti-corruption institutions: multi-functional anti-corruption agencies, institutions fighting corruption through law enforcement and prevention institutions. … The report highlights that while many of these new anti-corruption agencies have shown good results, they cannot fight corruption alone. Other public institutions, including various specialised integrity and control bodies, and internal units in various public institutions

> should play a role in preventing and detecting corruption in different sectors of public administration. (OECD, 2013)

The IMF publications addressing corruption tend to ground their analysis and advice in public financial management concepts. For example, in his IMF Working Paper, *Fiscal Transparency and Economic Outcomes*, Hameed (2005) writes:

> Are countries that are more fiscally transparent also less corrupt? Although much broader issues such as rule of law, effectiveness of the judiciary, and civil services reform are critical for reducing corruption, there are some obvious channels through which fiscal transparency can affect corruption. Increased accountability and more effective auditing is likely to reduce opportunities for some forms of corruption. If the government publishes planned budgets and budget execution reports for programs, those outside the government such as intended beneficiaries, civil society, and policy analysts can readily hold the executive accountable. Strengthening internal and external audit functions should reduce misuse/mismanagement of public funds. (Hameed, 2005: 8)

The various World Bank reports reflect a wider variety of disciplinary approaches and a focus on issues in developing countries.

8. International institutions with civil society governance

Since the 1990s the efforts of national governments and IGOs in public financial management and anti-corruption have been supplemented by new international institutions designed to be more arm's length from governments than the IGOs. Transparency International, set up in 1993 by Peter Eigen, a retired World Bank official, along with a group of like-minded colleagues. Today this Berlin-based agency has an operating budget of 27 million Euros and the ambitious vision of "a world in which government, politics, business, civil society and the daily lives of people are free of corruption."[8] Although over 90 percent of the institution's funding comes from government agencies,[9] it is not a membership organization like the IGOs and, instead, is governed by a Board of independent experts, currently chaired by Canada's former CIDA president and University of Ottawa Chancellor, Huguette Labelle. Transparency International develops anti-corruption tools and produces indices that generate country rankings. Exhibit 10 compares the UK and Canada on Transparency International's main rankings.

Exhibit 10: Comparisons of the UK and Canada on Transparency International's Indices

	UK	**Canada**
Corruption Perceptions Index (2013) (low rank/high score is good)	Rank: 14th out of 177 Score: 76 out of 100	Rank: 9th out of 177 Score: 81 out of 100
Bribe Payers Index (2011) (low rank/high score is good)	Rank: 8th out of 28 Score: 8.3 out of 10	Rank: 6th out of 28 Score: 8.5 out of 10
Enforcement of OECD Anti-bribery Convention (2011)	Active	Moderate
Control of Corruption (2010) (high rank is good)	Percentile rank: 90th	Percentile rank: 97th

Source: Transparency International website (accessed 17 May 2014)

A somewhat similar institution, the International Budget Partnership (IBP), was created in 1997, initially within an American not-for-profit think tank, Center on Budget and Policy Priorities. It describes itself as a "global research and advocacy program to promote public access to budget information and the adoption of accountable budget systems." Unlike

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[8] See www.transparency.org, accessed 17 May 2014.

[9] *Transparency International Financial Statements for the year ending 31 December 2013*, page 35 at https://www.transparency.org/files/content/ouraccountability/TIS_2013AuditedFinancials.pdf, accessed 17 May 2014

Transparency International, the IBP makes a point of not asking for core funding support from government agencies. Headquartered in Washington, its major donors are the Ford, Hewlett and Gates foundations and the Open Society Institute (funded chiefly by George Soros).[10] The IBP accepts funding for its Open Budget Initiative from the UK Department of International Development. The Initiative produces an Open Budget Index through a process described as follows:

> IBP launched the Initiative with the Open Budget Survey – a comprehensive analysis and survey that evaluates whether governments give the public access to budget information and opportunities to participate in the budget process at the national level. The IBP works with civil society partners in 100 countries to collect the data for the Survey. The first Open Budget Survey was released in 2006 and will be conducted biennially.
>
> To easily measure the overall commitment of the countries surveyed to transparency and to allow for comparisons among countries, IBP created the Open Budget Index (OBI) from the Survey. The OBI assigns a score to each country based on the information it makes available to the public throughout the budget process.[11]

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[10] The latest financial information on its website is for calendar year 2011, when the budget was just under $10 million (at http://internationalbudget.org/wp-content/uploads/2009-2011-IBP-annual-financial-report.pdf, accessed 17 May 2014).

[11] From the webpage of the International Budget Partnership at http://internationalbudget.org/what-we-do/major-ibp-initiatives/open-budget-initiative/ (accessed 17 May 2014). It describes the process as:

> The Open Budget Survey is the one and only independent, comparative, regular measure of budget transparency and accountability around the world, produced by independent budget experts not beholden to any national government.
> •The Survey measures whether governments in 100 countries produce and disseminate to the public 8 key budget documents recommended by international good practices. It also examines effective budget oversight and public participation in national budget decision making.
> •The Survey does not reflect opinion but measures observable facts using 125 indicators.

The IBP has less universal coverage than Transparency International and, despite requests from the some civil society organizations,[12] has not yet included all OECD countries (for example, Japan, Canada, Australia and Sweden) among the roughly 100 countries in its surveys.

The principal survey comprises 112 questions. Exhibit 11 reproduces four of these questions and the answers provided by the UK and Mexico.

A particularly interesting development for our purposes is the Open Government Partnership, which aims for global coverage and presents itself as an equal partnership between national governments and civil society. It is interesting because its focus is open government and open data, one of the items we listed on Exhibit 1 as a theme that all three IGOs and most governments would agree will be an important driver of public management reform in the next decade. The Open Government Partnership is also interesting for what it tells us about how major countries, in this case the US and UK, rely or do not rely on IGOs to pursue international initiatives that their elected leaders consider to be politically important.

- A subset of questions from the Open Budget Survey are used to construct the Open Budget Index (the OBI) to present a hard score, ranging from 0 to 100 on budget transparency in a country and to rank countries.

(At http://internationalbudget.org/what-we-do/open-budget-survey/rankings-key-findings/key-findings/, accessed 17 May 2014.)

[12] See the February 2013 blog post from Peter Timmins, an Australian lawyer who works as a consultant on Freedom of Information, who quotes responses from the secretariat to the effect that the Open Budget Initiative does not have sufficient resources to include all countries and selects countries in order to have a "reasonable global representation." (At http://foi-privacy.blogspot.ca/2013/02/australia-nowhere-in-ibp-budget-survey.html#.U3aiw-lOXRY, accessed 17 May 2014.)

Exhibit 11: Examples (4 of 112) of IBP's Open Budget Questions with UK and Mexico Responses

	UK	Mexico
4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?	Program-level data are presented for all expenditures.	Program-level data are presented for all expenditures.
14. Does the Executive's Budget Proposal or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?	Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (for such factors as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.	Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.
24. Does the Executive's Budget Proposal or any supporting budget documentation present more detail in addition to the aggregate level for expenditure estimates that cover more than one year prior to the budget year (that is, BY-2 and prior years)?	Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).	Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
34. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?	Two years prior to the budget year (BY-2).	No actual data for government debt are presented in the budget or supporting budget documentation

Source: International Budget Partnership website (accessed 17 May 2014)

Open government became a political priority for the national governments in both the US and the UK as Barack Obama and David Cameron[13] [14] came into office. President Obama made open government a signature initiative of his administration. As stated on the White House's *Open Government Initiative* website:

> On his first day in Office, President Obama signed the Memorandum on Transparency and Open Government, ushering in a new era of open and accountable government meant to bridge the gap between the American people and their government:
>
> - The Administration is reducing the influence of special interests by writing new ethics rules that prevent lobbyists from coming to work in government or sitting on its advisory boards.
> - The Administration is tracking how government uses the money with which the people have entrusted it with easy-to-understand websites like recovery.gov, USASpending.gov, and IT.usaspending.gov.
> - The Administration is empowering the public – through greater openness and new technologies – to influence the decisions that affect their lives.
>
> On December 8, 2009, the White House issued an unprecedented Open Government Directive requiring federal agencies to take immediate, specific steps to achieve key milestones in transparency, participation, and collaboration. You can see all Open Government Directive milestones, track progress across the Executive Branch on the Open Government Dashboard, and read about how the

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[13] For a very impressive articulation, see the TED talk given by David Cameron in February 2010, before the election which made him Prime Minister of the coalition government, at http://www.ted.com/talks/david_cameron accessed 16 May 16, 2014.

[14] In the *Open Government Partnership UK Action Plan 2013 to 2015*, the Minister for Cabinet Office states "We have consistently made clear our commitment for the UK to become 'the most open and transparent government in the world'" (Cabinet Office, 2013: 3).

> Obama Administration is changing the way Washington works in the Progress Report to the American People. (White House, http://www.whitehouse.gov/open/about, accessed 10 May 2014)

Both Obama and Cameron made the open government movement a major plank in their international development policies. What is interesting for our purposes is that they helped create a new international institution, the Open Government Partnership (OGP), rather than rely on working through the OECD, World Bank, IMF or other IGOs to advance this agenda.

The Obama administration's first Secretary of State, Hillary Clinton, played a significant role in setting up the OGP. This how its creation is described on the US State Department's website:

> The Open Government Partnership formally launched on September 20, 2011, when the 8 founding governments (Brazil, Indonesia, Mexico, Norway, Philippines, South Africa, United Kingdom, United States) endorsed the Open Government Declaration, announced their country action plans, and welcomed the commitment of 38 governments to join the Partnership. OGP held its first annual high-level meeting on April 17-18, 2012 in Brasilia, Brazil. Since its launch, OGP has grown to become a global community of government reformers, civil society leaders, and business innovators, who together are advancing a new standard of good governance in the 21st century. Through concrete commitments announced via OGP action plans, over fifty-five governments are taking important steps towards greater transparency, accountability and participation that will ultimately improve the lives of people around the world. (State Department, http://www.state.gov/j/ogp/ accessed 15 May 2014)

Canada was one of the 38 governments whose commitment to join the OGP was welcomed at the launch meeting in New York hosted by President Obama and President Rousseff of Brazil.[15] A letter from Foreign Affairs Minister John Baird to Secretary of State Hillary Clinton, dated the day before the September 20, 2011 launch, is displayed on the Canada page of the OGP website.[16]

The organizational structure of the Open Government Partnership is radically different from that of the three IGOs. Its steering committee is comprises nine ministerial-level representatives from governments and nine from civil society. It has a secretarial in Washington, the OGP Support Unit, described as:

> The OGP Support Unit is a small, permanent secretariat that works closely with the Steering Committee to advance the goals of the Open Government Partnership. The Support Unit is designed to maintain institutional memory, manage OGP's external communications, ensure the continuity of organizational relationships with OGP's partners, and support the broader membership. The Support Unit serves as a neutral, third-party between governments and civil society organizations, ensuring that OGP maintains the productive balance between the two constituencies. (At http://www.opengovpartnership.org/about/ogp-support-unit, accessed 15 May 2014)

One of the OGP's many innovative features is the Independent Reporting Mechanism, described as follows:

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[15] See http://www.whitehouse.gov/the-press-office/2011/09/20/fact-sheet-open-government-partnership accessed 16 May 16, 2014.

[16] See http://www.opengovpartnership.org/country/canada accessed 16 May 2014.

> The Independent Reporting Mechanism (IRM) is a key means by which all stakeholders can track OGP progress in participating countries. The IRM produces biannual independent progress reports for each country participating in OGP. The progress reports assess governments on the development and implementation of OGP action plans, progress in fulfilling open government principles, and make technical recommendations for improvements. These reports are intended to stimulate dialogue and promote accountability between member governments and citizens. (At http://www.opengovpartnership.org/independent-reporting-mechanism, accessed 15 May 2014)

To illustrate how different the outputs of this process are from the published reports of the three IGOs, Exhibit 12 provides excerpts from the first progress reports produced by the Independent Review Mechanism for the UK and Canada. It is hard to imagine an OECD report on a member country using as hard hitting prose as that found in the second column of Exhibit 12.

Do governments take OGP recommendations seriously in their open government action plans? Some governments certainly assert that they do. For example, the *Open Government Partnership UK National Action Plan 2013 to 2015* published by the Cabinet Office, with a Foreword by the Minister for Cabinet Office and parallel Foreword by the UK OGP Civil Society Network, states:

> The UK Government welcomes the IRM report … [we] accept that more work could have been undertaken to engage civil society and we have proactively taken steps to address this point. (Cabinet Office, 2013: 7)

The Canadian government references the OGP (although not its IRM report) in the Treasury Board press release of 15 May 2014 entitled "Canada Seeks Input on Open Government," which declares:

> Today, the second phase of a three-part consultation on Open Government was launched, with the goal of generating ideas from Canadians that will contribute to Canada's second Action Plan on Open Government. This phase of the consultation will be open until the end of June. The intent of Open Government is to drive openness, innovation and economic opportunities and, at the same time, create a more cost-effective, efficient and responsive government. Canada has been a member of the Open Government Partnership since March 2012, which now includes over sixty countries worldwide. Canada wants to provide citizens with better data and information, and more opportunities to learn about and participate in government. (Treasury Board of Canada Secretariat, 2014)

It will be fascinating to see how national governments and the IGOs interact with these new international institutions that are explicitly designed to give representatives of civil society a role in ranking government performance, and in conducting evaluations that include a "naming and shaming" element.

Exhibit 12: Excerpts from Independent Review Mechanism Researchers' Progress Reports

	UK (2011-2013)	Canada (2012-13)
Consultation	In a significant improvement over the previous process, discussion has been conducted over a prolonged period and has engaged over 30 stakeholders in a structured forum… This process is seen as an attempt at a co–production, that is, developing a draft together rather than asking stakeholders to review a draft prepared by government.	The IRM researcher encountered people with high degrees of frustration and, at times, anger over the way that government consultations, both OGP-related and government consultations more broadly, have been run in the past. They found the processes to be highly controlled and they also did not feel that their input had been heard.
Freedom of Information (Access to Information)	Some formed the impression that a trade–off was taking place, with the requirement to publish more data being tempered by the prospect of government measures to inhibit the volume of responses to FOI requests. If so, such an approach fails to recognize, it was pointed out, that some of the information and data now being readily disclosed by government and other authorities, was initially put into the public domain by FOI requests, often in the face of agency resistance.	The IRM evaluation found widespread problems related to the flow of information in Canada. … A large part of this problem relates to Canada's antiquated access to information legislation. Issues such as fees, broad exceptions on the grounds to refuse access, the timeliness in which access to information requests are fulfilled, as well as the many offices and positions which are not subject to access to information, are well documented.
Response to Challenge of Improving Integrity	Indications are that new plan will extend its scope to address the grand challenges of "increasing corporate accountability," and "implementing the highest standards of professional integrity throughout our administrations," in addition to the existing commitments of "improving public services" and "more effectively managing public resources."	Very few of the existing commitments address the OGP grand challenge of improving integrity. … integrity is a significant problem in Canada. The Senate spending scandal, along with an increasing number of media reports on the muzzling of scientists and others within the public service that try to relay information to the public, has led to a great deal of public cynicism toward the government. Lack of follow-up or a clear response to previous consultations also fuels such cynicism and hinders future consultation.

9. Conclusions

From this examination of the advice provided by the OECD, the IMF and the World Bank on public financial management and anti-corruption over the last twenty five years we would draw the following conclusions:

1. Advice from the three IGOs is based on similar sets of ideas, and has evolved in rough synchronicity.
2. The two sets of ideas that drove IGO advice on public management reform in the early 1990s, NPM and the Washington Consensus, have been subject to vigorous debate but several of the elements have been retained in the current IGO positions public management reform.
3. New elements in a revised IGO consensus might include: more country-specific diagnostics; more attention to distribution, equality and environmental sustainability; and the transformational power of open government and open data.
4. One public management challenge that is not frequently included in explicit IGO analysis and advice, but which we suggest should be given more prominence, is that of addressing the reality and perception of the privileged position of people in the public sector relative to their fellow citizens.
5. Although the three IGOs each deal with most subjects in public policy and management, they concentrate in particular areas in a manner that would be predicted from their formal missions.

6. Within any subject there are differences in IGO advice that can be predicted from differences in organizational mission, membership and culture: OECD advice tends to be the most sensitive to member government preferences and most based on existing government practice in developed countries; IMF advice tends to be the most grounded in macroeconomic theory, the least multi-disciplinary, the most stable over time, and the most disciplined in taking account of competing views and institutional precedent; and World Bank advice tends to be the most theoretical, the most multi-disciplinary, the most likely to question conventional wisdom, and the least sensitive to the preferences of current governments and to a country's capacity or willingness to implement change.
7. The interpretation and application of IGO advice within national governments is affected by the organizational culture of the agencies with primary responsibility for interacting with the IGO on a particular subject. In Canada, the two agencies are the Department of Finance, which we characterize as having an economics/policy/budget culture and the Treasury Board Secretariat which we characterize as having an accounting/administration/standards culture.
8. The emergence of new international institutions with roots in civil society − such as Transparency International, the International Budget Partnership, and the Open Government Partnership – has enriched the policy advisory space and is likely to affect the relationship between governments and IGOs. These new institutions

appear to be better able than the IGOs to provide independent performance evaluations, rankable measures, and "naming and shaming" commentary.

9. National governments differ in the ways they respond to advice from IGOs and international think tanks. These differences appear to be due to differences in the political philosophy of the government of the day, but also to cultural differences in the governmental institutions and the society more generally.

We hope that, in addition to supplementing the literature on IGOs, our paper contributes to the study of public management reform and the spread of policy innovations through mechanisms of policy transfer and diffusion.

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10: Corruption and Fraud Detection by Supreme Audit Institutions, Kenneth M. Dye
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