

Alma Mater Studiorum Università di Bologna
Archivio istituzionale della ricerca

Reconsidering public budgeting after the COVID-19 outbreak: key lessons and future challenges

This is the final peer-reviewed author's accepted manuscript (postprint) of the following publication:

Published Version:

Anessi-Pessina E., Barbera C., Langella C., Manes-Rossi F., Sancino A., Sicilia M., et al. (2020).
Reconsidering public budgeting after the COVID-19 outbreak: key lessons and future challenges. JOURNAL
OF PUBLIC BUDGETING, ACCOUNTING AND FINANCIAL MANAGEMENT, 32(5), 957-965 [10.1108/JPBAFM-
07-2020-0115].

Availability:

This version is available at: <https://hdl.handle.net/11585/899155> since: 2022-11-03

Published:

DOI: <http://doi.org/10.1108/JPBAFM-07-2020-0115>

Terms of use:

Some rights reserved. The terms and conditions for the reuse of this version of the manuscript are
specified in the publishing policy. For all terms of use and more information see the publisher's website.

This item was downloaded from IRIS Università di Bologna (<https://cris.unibo.it/>).
When citing, please refer to the published version.

(Article begins on next page)

This is the final peer-reviewed accepted manuscript of:

Anessi-Pessina, E., Barbera, C., Langella, C., Manes-Rossi, F., Sancino, A., Sicilia, M., & Steccolini, I. (2020). Reconsidering public budgeting after the COVID-19 outbreak: key lessons and future challenges. Journal of Public Budgeting, Accounting & Financial Management.

The final published version is available online at:

<https://doi.org/10.1108/JPBAFM-07-2020-0115>

Rights / License:

The terms and conditions for the reuse of this version of the manuscript are specified in the publishing policy. For all terms of use and more information see the publisher's website.

This item was downloaded from IRIS Università di Bologna (<https://cris.unibo.it/>)

When citing, please refer to the published version.

Reconsidering public budgeting after the Covid-19 outbreak: Key lessons and future challenges

Abstract

Purpose: The paper aims to offer a viewpoint on how governmental budgeting needs to be reconsidered after the Covid-19 outbreak.

Design/Methodology/Approach: Building on extant research, and drawing on the Italian context, the paper provides reflections on four interrelated aspects: (i) how budgeting and reporting processes and formats are being modified; (ii) how budgeting may enhance governments' financial resilience; (iii) how citizens are involved in the budgeting cycles; and (iv) how emergency responses may produce opportunities for corruption.

Findings: To tackle Covid-19 related challenges, budgeting, rebudgeting, and reporting processes and formats need to be reconsidered and supported by the development of new competencies. Governments will need to put stronger emphasis on the anticipatory and coping roles of budgeting to reduce public organizations' exposure to shocks and support governmental resilience. The involvement of citizens has proven critical to face the pandemic and will become increasingly relevant due to the financial impacts of Covid-19 on future public service provision. Greater attention to the risks of increased corruption is also needed.

Originality/Value: Drawing lessons from one of the countries most hit by Covid-19, the paper offers a viewpoint on a timely topic of international relevance by looking in an integrated way at interrelated topics such as budgeting, rebudgeting, reporting, financial resilience, coproduction, and corruption.

Introduction

The COVID-19 pandemic is an unprecedented event. It started as a health emergency produced by a new disease unknown to health-care experts, causing a large number of deaths, and it almost immediately triggered a social, economic, and financial crisis in many countries around the globe. Governments have been required to provide rapid responses to mounting and diverse issues by enhancing public intervention in the health-care sector, as well as providing support to families, workers, and businesses. Most countries hit by COVID-19 will inevitably face higher government deficits and debts. Under these circumstances, budgeting will play a central role. However, the ways in which budgets are formulated, executed, and accounted for need to be discussed and rethought. This requires a process in which new meanings, conceptual categories, and labels are created. Such an effort calls for looking at budgeting from multiple points of view in order to capture different aspects and questions which appear to be particularly relevant in light of the current crisis and the post-crisis era that is starting. To this end, in light of extant literature and drawing from the Italian context (Italy being one of the countries first and most hit by the pandemic), this paper offers some reflections on the implications of Covid-19 for the following interrelated elements (Figure 1): (i) how budgeting and reporting processes and formats are being modified; (ii) how budgeting may enhance governments' financial resilience; (iii) how citizens are involved in the budgeting cycles; and (iv) how emergency responses may produce opportunities for corruption.

INSERT FIGURE 1 HERE

Processes and formats for budgeting and reporting

Budgeting processes and formats will be significantly affected by the COVID-19 outbreak. In terms of processes, the most immediate impact has been in terms of rebudgeting, i.e., the possibility to amend the budget during the financial year. Even under ordinary circumstances, rebudgeting plays an important role in the budgeting cycle (Anessi Pessina *et al.*, 2012). During the COVID-19 crisis, the magnitude of rebudgeting has been unparalleled. In the next few years, rebudgeting is likely to remain particularly significant following the great uncertainty produced by the pandemic. This may suggest a redesign of the rules for rebudgeting in the face of emergencies as well as the introduction of contingency mechanisms whereby budgetary appropriations are contingent upon different economic and epidemiologic scenarios.

The long-term impacts of the pandemic on the budgeting process, however, will not be limited to rebudgeting. Four main topics stand out. The first topic pertains to the logic underlying the allocation of expenses. Traditionally, these allocations have been dominated by an incremental approach. Following the COVID-19 emergency, several forces are urging governments to embrace a more strategic approach in order to pursue a dual set of goals: on the one hand, spend effectively in the short run, making good use of the looser budgetary constraints and the extensive emergency funds; on the other, lay the foundations to recover from the mounting debt that will inevitably be produced by increased spending and by shrinking tax and fee revenues. The second topic stems from the fragmentation of actions and measures adopted to face the crisis by different tiers of government. Stronger coordination is needed to avoid overlaps and ineffective uses of public money. This coordination should occur already at the budgeting stage, where policies are outlined and resources allocated. A related issue is whether to allow individual subnational governments to run deficits and build up debt, the alternative being for the central government to increase transfers to subnational governments, concentrate all deficits and debt at the national level, and take sole responsibility for debt creation and management. The third topic relates to the need for new government interventions in a wide range of areas such as infrastructure and economic transfers to businesses and families, as well as in novel types and features of services offered to the community. New competencies are needed to make appropriate budgeting decisions concerning these interventions and to ensure their proper implementation. For instance, local governments may not be currently equipped to ensure that support measures are properly targeted towards the individuals in real and most urgent need and towards the businesses with the best chances to recover. The fourth topic relates to the implications of distancing measures (i.e. seeing one another on screen as opposed to meeting physically) on the way that politicians and bureaucrats interact, negotiate, and make decisions. These implications are potentially very impactful, as shown by Gendron and Martel (2020) with respect to academics.

These changes in budgeting processes will presumably require modifications to the formats of budgets and financial reports and to the underlying classifications. In this respect, three overarching issues are worth highlighting. The first issue is the need for clear and shared boundaries on what should be classified as a COVID-related revenue or expense. For example: should COVID-related expenses be limited to the resources used to fight the pandemic, or should they be extended to the resources needed to prepare for future waves of the pandemic, those needed to adjust public-sector activities so that they comply with social distancing requirements, and those needed to provide economic support to firms and families? Should ceasing revenues and costs be included? And, considering that revenues and costs will not fully return to the *status quo ante*, for how long should some revenues and expenses continue to be designated as COVID-related? The second issue stems from the incentives and distortions that the (expected) use of COVID-related financial data may produce. The most obvious example is a preference to classify expenses as COVID-related whenever possible. This will happen whenever COVID-related expenses are expected to be used as the basis for determining the amounts of bailout / recovery funding. More generally, it will also happen simply because expenses designated as COVID-related will be more likely to be viewed and treated as justified. The third issue relates to the specific information needs of particular actors. Incoming funds from other public sector entities and private organizations should be disclosed separately, in order to support decision-making and discharge

accountability towards multiple stakeholders. Supranational institutions, funders, economic development agencies or overarching national entities may require tailor-made information, coherently with their role, both for budgeting and reporting, adhering to a predefined format, not necessarily accessible to other stakeholders. It is also likely that entities providing resources (both public and private) will require specific information to exercise *ex-ante* and/or *ex-post* control.

The role of budgeting and rebudgeting in supporting (or hampering) governmental financial resilience

Public budgets have generally been seen as performing political, managerial, accountability, and economic functions (Anessi Pessina *et al.*, 2016), and especially as tools to constrain public expenditure within the limits of relevant revenues. Interestingly, the role of public budgets in anticipating risks and uncertainties has often been left in the background, for example through the explicit allocation of “rainy days funds” and reserves (which often encounter limits and constraints) or the implicit creation of hidden reserves and resources within budgetary items and surpluses. Similarly, the use of rebudgeting has been significantly limited to preserve the prerogatives of legislative bodies and to avoid such behaviors as end-of-year spending frenzies. However, reduced flexibility may hamper a government’s ability to cope with sudden shocks and uncertainties.

The COVID-19 outbreak, and the increasing frequency of crises and shocks we are witnessing (e.g., immigrants, natural disasters, economic-financial crises, health crises), make it imperative to better understand and re-consider the anticipatory and coping roles of budgeting (Barbera *et al.*, 2020) and, in particular, how budgeting can support public organizations’ resilience to crises.

Resilience is the capacity to deal with shocks/uncertainty, bouncing back to the conditions existing before the shock or bouncing forward to new (better) conditions (Meyer, 1982). Attention to how public organizations face challenges has increased since the 2008-09 financial crisis and austerity. A financial resilience framework has been developed (Barbera *et al.*, 2017, Steccolini *et al.*, 2017) which identifies three main dimensions playing a key role in responses to shocks: anticipatory capacities (AC), coping capacities (CC), and their association to (perceived) vulnerability. ACs are the ability to identify and manage public organizations’ vulnerabilities, to recognize (potential) shocks at an early stage, and to understand their impacts on the organization. CCs refer to the resources and abilities that allow shocks to be faced and vulnerabilities to be managed. Vulnerability is the level of perceived exposure to a specific shock and lies at the interface between shocks and organizational capacities.

The COVID-19 pandemic affected countries and organizations differently. From the Italian experience, interesting lessons can be drawn regarding the capacity of public organizations to foster financial resilience and the way in which budgeting and rebudgeting can assist this aim:

- anticipating shocks requires a capacity to plan, including an ability to predict and manage future emergencies. However, risk management is still underrated and underdeveloped in Italian public organizations. In addition, austerity policies may have undermined anticipatory capacities (limited reserves, limited slack resources);
- coping with shocks requires the availability of both financial and non-financial slack resources that allow immediate responses. It also requires a capacity to be flexible and adaptive in order to meet the uncertain and changing needs of citizens and to face the challenges posed by the various stages of the fight against the virus. To a large extent, both requirements depend on the resources currently available to public organizations as well as on the resources that they can mobilize. Adequate information exchanges between different tiers of government are another key requisite when facing emergencies: during COVID-19, information exchanges between the central government, regions and municipalities were particularly complex and decisions were centralized at the national level. In addition, coping with shocks during

COVID-19 required support from citizens, confirming that co-production (see below) is essential for public organizations' financial resilience. Public organizations will also need to invest more on competences that can improve their anticipatory and coping capacities through budgeting and rebudgeting;

- the need to manage resources promptly is linked not only to anticipatory and coping capacities, but also to whether public organizations have sufficient financial autonomy and can rely on lean processes. In Italy, centralization (such as the centralization of purchases in health care) and bureaucracy represented major vulnerabilities during COVID-19. In addition, the pandemic emphasized the risk that pre-existing societal fragilities, such as undeclared work and poverty, may amplify the financial consequences of crises. In the future, public organizations will need to reduce their exposure to these and other vulnerabilities, such as environmental challenges, media exposure, and weak digitalization.

The role of citizens in the budgeting cycle

The recent crisis has highlighted the importance of an active role of citizens and their involvement in the service cycle and the related budgeting cycle, also when services are provided under a multi-level governance setting, i.e. by different levels of government (central, regional, and local) (Sicilia *et al.*, 2016).

The involvement of lay actors (i.e., clients, volunteers, customers, and citizens) in the provision of public services, from commissioning to assessment, has been identified in the literature as co-production (Nabatchi *et al.*, 2017). Lay actors can assist the government in the identification of stakeholders' needs and services to be provided, with the related amounts of resources to be allocated (co-commissioning). Subsequently, they can be engaged in deciding the characteristics of services and their operational production (co-design), in the direct provision of services (co-delivery), and in the evaluation of service quality (co-assessment).

Co-production has been promoted by several institutions (e.g. Council of Europe, 2020; Open Government Partnership, 2020) and has occurred worldwide. During the COVID-19 crisis, the most apparent examples of active involvement of citizens were related to limiting the spread of the virus by providing information, keeping updated, staying at home, self-quarantining, applying social distancing, wearing masks, and washing hands, thus avoiding to create disvalue. In addition, co-production has emerged with respect to many services that have been hugely impacted by the virus. For instance, educational services have been widely modified, moving from traditional to on-line teaching; as a consequence, parents have been more actively engaged in the education of their children; they have also been involved alongside students in the design of services and in their assessment. The pandemic has also created the need for new services for vulnerable people (e.g. elderly, unemployed, mentally ill); many community groups have worked with local governments to quickly implement these services such as shopping for elderly people or providing remote company to those living alone. More generally, the pandemic has produced a long-overdue acceleration in the digital transformation of public service delivery (Agostino *et al.*, 2020), laying the ground for a wider involvement of citizens and users as co-producers.

During the crisis, the implementation of co-production has proven essential and it has been driven by the salience and emergency of the situation. At the same time, it has shown some fundamental issues around social justice, because co-production can amplify disparities. Moreover, the increasing reliance on digital forms of co-production has generated concerns about the privacy and ownership of data and, more generally, about the risks of an authoritarian use of technology (Bloom and Sancino, 2019).

Thus, the question for the future is how to turn co-production into a stable arrangement that can simultaneously guarantee responsiveness and equity. In this respect, the key challenges for policy-makers and managers in the aftermath of COVID-19 are both organizational and procedural (Sicilia *et al.*, 2019). Organisational challenges include the development of organizational arrangements (e.g. ad-hoc offices and positions) that

can facilitate the institutionalization of co-production and train public managers on how to activate, organize, and scale up co-production energies. Procedural challenges relate to reducing biases and discrimination in the recruitment of participants and to equipping lay actors with the knowledge, competences, skills, and basic material resources which are necessary to co-produce, but are often unavailable to those in greatest need (Jakobsen and Andersen, 2013).

The reference to co-production also highlights a perspective that risks being overshadowed by the emergency, that is, accountability towards citizens. The literature has recently underlined the importance of public-sector reporting in demonstrating the public value generated by political and managerial decisions: public-sector entities can indeed gain legitimacy and trust when society becomes more aware of their values, goals, and achievements (Steccolini, 2019). These reflections are particularly attuned to a period of crisis when considerable pressures and sacrifices are imposed on the public in the name of the community's overall interest. Under these circumstances, the need for transparent and understandable information, geared to the needs of non-specialists in accounting and financial issues, becomes all too apparent. Citizen-centric budgeting and reporting can increase ordinary citizens' awareness of taxes imposed, resources spent, and changes to the provision of services (Manes Rossi *et al.*, 2020). They can also facilitate a better-informed participation in public consultations and interactions with governing bodies (Cohen *et al.*, 2017). Consequently, public-sector entities, and particularly local governments due to their closeness to citizens, should seize the opportunity to create or improve specific tools (e.g. popular reports) and processes (e.g. participatory budgeting) that can offer opportunities for a dialogue with citizens through financial and non-financial disclosure. The adoption of such tools and processes would help create the grounds for engaging citizens in decision-making and as co-producers. It may also stimulate the participation of the large subset of citizens that are usually uninterested in public-sector matters. It would be advisable for these reports to include a section devoted to explaining the measures undertaken to face the challenges related to COVID-19, the relevant costs, and how these unexpected expenses may be recovered. Other consequences of the pandemic for the overall level of public services should also be addressed, clarifying possible changes in the way services are delivered to meet the needs of the moment.

Budgeting processes at risk of corruption

The COVID-19 outbreak has forced governments to make prompt decisions and implement extraordinary measures to protect their communities and limit the economic and social consequences.

Previous literature (Neu *et al.*, 2015), however, has shown that these rapid responses may create opportunities for corruption. Corruption, defined as the "misuse or abuse of public office for private gain" (World Bank, 1997, p. 8), distorts the allocation of public resources, increases the cost of public transactions, jeopardizes the efficiency and effectiveness of public services, corrodes confidence in public institutions, and damages sustainable and inclusive economic development (World Economic Forum, 2018). More generally, these rapid responses may create incentives and opportunities for abuse by households and businesses, which may take undue advantage of the support measures deployed by the public sector.

COVID-19 has opened the door to corruption and abuse as a consequence of several factors, including: (i) more resources made available to handle the emergency; (ii) greater discretion in decision-making processes and in the allocation of resources; (iii) relaxation of transparency and accountability mechanisms; and (iv) reduced oversight. Under these circumstances, corruption and abuse may hijack the resources that are intended to fight the virus. This hijacking may take on a wide range of manifestations: for example, in terms of tiers of government and types of actors at play, intended beneficiaries of government action, and resources involved. It may emerge with respect to government expenditures directly intended to protect and restore the health of the community, such as in the contracting of services, procurement of drugs and medical equipment,

and infrastructure investments. At the same time, it can affect resources allocated to support the economy and the financial system, such as benefits, grants, and transfers to individuals and businesses. Corruption risks may also lurk in donations, gifts, and gratuities, as these can be made as a means to influencing decisions.

Anti-corruption mechanisms generally rely on a combination of rule of law and demand for accountability and integrity. Similar considerations apply to the abuse of public-sector benefits. Consistent with the bureaucratic model, Italy has traditionally fought corruption and abuse through the introduction of increasingly restrictive rules. However, corruption levels remain high (Transparency International, 2019). More rules inevitably produce new loopholes. Politicians and officials, moreover, will often jockey to suspend, water down, or eliminate anti-corruption assemblages. During the COVID-19 crisis, the limits of this bureaucratic approach have become even more evident.

A new framework is thus needed to effectively tackle corruption and abuse, during emergencies, but also under “normal” circumstances. This framework can be made up of four main ingredients. The first ingredient remains legality, as the suppression of all rules, procedures, and bodies intended to fight corruption and abuse is not viable nor desirable. However, it is necessary to select and reinforce those arrangements that effectively add value, while eliminating useless formalisms. The second ingredient is the introduction of effective auditing and monitoring systems, so that organizations and individuals can actually be held responsible for their decisions and actions. The COVID-19 pandemic has further confirmed the importance of strong, appropriate, independent, and credible auditing and monitoring institutions. The reference to responsibility points to the third ingredient, namely accountability and transparency. Accountability implies that politicians and public managers must account for the allocation of resources and the relevant outputs and outcomes. Transparency ensures that the public has access to the information needed to assess the stewardship of public funds. The two concepts are separate, but mutually reinforcing. In this respect, a central role may be played by civil society organizations, as they can force governments to be accountable and spur transparency and information-sharing. The final ingredient is ethics. Ethical issues are relevant with respect to individuals, organizations, and society as a whole. Without a culture of public ethics, the effectiveness of the other ingredients is significantly hampered. In the aftermath of the immediate public health crisis, values like social cohesion, trust, solidarity, and cooperation should be promoted as they provide fertile ground for (the success of) initiatives intended to prevent corruption and abuse (Transparency International, 2020).

Concluding Remarks

The COVID-19 crisis poses strong challenges to governmental budgeting. To tackle these challenges, budgeting and rebudgeting processes need to become more strategic, to promote greater flexibility, to pursue greater coordination across tiers of governments, and to be supported by the development of competencies that are consistent with the new tasks that governments must perform. Resilience must be supported by the deployment of adequate anticipatory capacities (e.g., planning, information exchanges, building financial and non-financial slacks) and coping capacities (ability to reallocate financial and non-financial resources according to emerging needs in a timely and transparent fashion, also through the creation of strong collaborations and networks), and by reducing existing vulnerabilities. Budget formats and classifications should be revised to better support decision-making and accountability. Citizen involvement should be promoted by providing intelligible reports, but also through more active forms of engagement. These include participation in the budgeting processes, as well as co-delivery and co-assessment of services. Citizen engagement can extensively benefit from the evident acceleration in the digital transformation of society which, however, is also posing fundamental challenges around issues of social justice, privacy, and democracy. An overarching issue is the risk of increased corruption. Households and businesses may also attempt to take undue advantage of the support measures deployed by the public sector. These risks should be contained through a rationalization

of existing rules and regulations, a strengthening of auditing and monitoring systems, an increase in transparency and accountability, and a renewed emphasis on ethics. Needless to say, this list is not exhaustive. More importantly, it needs to be supported and enriched by adequate empirical evidence, which will hopefully be provided by the huge amount of research currently being carried out worldwide.

References

- Agostino, D., Arnaboldi, M. and Dias Lema, M. (2020), "New development: Covid-19 as an accelerator of digital transformation in public services delivery", *Public Money and Management*. DOI: 10.1080/09540962.2020.1764206
- Anessi-Pessina E., Barbera C., Sicilia M. and Steccolini I. (2016), "Public sector budgeting: A European review of accounting and public-management journals", *Accounting, Auditing and Accountability Journal*, Vol. 29 No. 3, pp. 491-519, doi: <https://doi.org/10.1108/AAAJ-11-2013-1532>.
- Anessi-Pessina, E., Sicilia, M. and Steccolini, I. (2012), "Budgeting and Rebudgeting in Local Governments: Siamese Twins?", *Public Administration Review*, Vol. 72 No. 6, pp. 875-884, doi: <https://doi.org/10.1111/j.1540-6210.2012.02590.x>.
- Barbera C., Jones, M., Korac, S., Saliterer, I. and Steccolini, I. (2017), "Governmental financial resilience under austerity in Austria, England and Italy: How do local governments cope with financial shocks?", *Public Administration*, Vol. 95 No. 3, pp. 670-697, doi: <https://doi.org/10.1111/padm.12350>.
- Barbera, C., Guarini, E. and Steccolini, I. (2020), "How do governments cope with austerity? The roles of accounting in shaping governmental financial resilience", *Accounting, Auditing and Accountability Journal*, Vol. 33 No. 3, pp. 529-558, doi: <https://doi.org/10.1108/AAAJ-11-2018-3739>.
- Barbera, C., Sicilia, M. and Steccolini, I. (2016), "What Mr. Rossi Wants in Participatory Budgeting: Two R's (Responsiveness and Representation) and Two I's (Inclusiveness and Interaction)", *International Journal of Public Administration*, Vol. 39 No. 13, p. 1088-1100.
- Bloom, P. and Sancino, A. (2019), *Disruptive Democracy: The Clash Between Techno-Populism and Techno-Democracy*. SAGE Publications Limited.
- Cohen, S., Mamakou, X.J. and Karatzimas, S. (2017), "IT-enhanced popular reports: analyzing citizen preferences", *Government Information Quarterly*, Vol. 34 No. 2, pp. 283-295, doi: <https://doi.org/10.1016/j.giq.2017.04.003>.
- Council of Europe (2020), "COVID-19: Recommendations for Maintaining and Improving Citizens' Engagement during Covid-19 Restrictions", Available at <https://www.coe.int/en/web/civil-society/-/covid-19-recommendations-for-maintaining-and-improving-citizens-engagement-during-covid-19-restrictions> (last accessed 21st June 2020).
- Gendron, Y. and Martel, J. (2020), "On the fragilities of cultural markers within scholarly communities: physical distancing and the blurring of group referents", presented at XX USP, Sao Paulo.
- Jakobsen, M. and Andersen, S.M. (2013), "Coproduction and Equity in Public Service Delivery", *Public Administration Review*, Vol. 73 No. 4, pp. 703-713, doi: <https://doi.org/10.1111/puar.12094>.
- Manes Rossi, F., Aversano, N. and Tartaglia Polcini, P. (2020), "Popular reporting: learning from the US experience", *Journal of Public Budgeting, Accounting and Financial Management*, Vol. 32 No. 1, pp. 92-113, doi: <https://doi.org/10.1108/JPBAFM-01-2019-0013>.

- Meyer, A.D. (1982), "Adapting to Environmental Jolts", *Administrative Science Quarterly*, Vol. 27 No. 4, pp. 515-537, doi: 10.2307/2392528.
- Nabatchi, T., Sancino, A. and Sicilia, M. (2017), "Varieties of Participation in Public Services: The Who, When, and What of Coproduction", *Public Administration Review*, Vol. 77 No. 5, pp. 766-776, doi: <https://doi.org/10.1111/puar.12765>.
- Neu, D., Everett, J. and Rahaman, A. (2015), "Preventing corruption within government procurement: Constructing the disciplined and ethical subject", *Critical Perspectives on Accounting*, Vol. 28, pp. 49-61, doi: <http://dx.doi.org/10.1016/j.cpa.2014.03.012>.
- Open Government Partnership (2020), "Open Government Approaches to Tackling COVID-19", Available at <https://www.opengovpartnership.org/stories/open-government-approaches-to-tackling-covid-19/> (last accessed 21st June 2020).
- Sicilia, M., Guarini, E., Sancino, A., Andreani, M. and Ruffini, R. (2016), "Public Services Management and Co-Production in Multi-Level Governance Settings", *International Review of Administrative Sciences*, Vol. 82 No. 1, pp. 8-27, doi: <https://doi.org/10.1177/0020852314566008>.
- Sicilia, M., Sancino, A., Nabatchi, T. and Guarini, E. (2019), "Facilitating co-production in public services: management implications from a systematic literature review", *Public Money and Management*, Vol. 39 No. 4, pp. 233-240, doi: <https://doi.org/10.1080/09540962.2019.1592904>.
- Steccolini, I. (2019), "Accounting and the post-new public management: Re-considering publicness in accounting research", *Accounting, Auditing and Accountability Journal*, Vol. 32 No. 1, pp. 255-279, doi: <https://doi.org/10.1108/AAAJ-03-2018-3423>.
- Steccolini I., Jones M. and Saliterer, I. (Eds.) (2017), *Governmental financial resilience under austerity*, Public Policy and Governance, Vol. 27, Emerald Publishing Limited.
- Transparency International (2019), "Corruption Perception Index 2019", Available at https://images.transparencycdn.org/images/2019_CPI_Report_EN_200331_141425.pdf.
- Transparency International (2020), "Getting Ahead of the Curve: Exploring post-COVID-19 Trends and their Impact on Anti-Corruption, Governance and Development", Available at <https://images.transparencycdn.org/images/Getting-ahead-of-the-curve.pdf>.
- World Bank (1997), "Helping Countries Combat Corruption: The Role of the World Bank." The World Bank: Washington DC, Available at <http://www1.worldbank.org/publicsector/anticorrupt/corruptn/corruptn.pdf>.
- World Economic Forum (2018), "Corruption is costing the global economy \$3.6 trillion dollars every year", Available at: <https://www.weforum.org/agenda/2018/12/the-global-economy-loses-3-6-trillion-to-corruption-each-year-says-u-n> (last accessed 21st June 2020).