



Institute for Public Policy Research North



# ACCOUNTABILITY MATTERS

SECURING THE FUTURE OF DEVOLUTION

**Zoë Billingham  
and Mark Sandford**

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*Accountable local leaders, single-mindedly focused on delivering for local people. This is the kind of change that is so badly needed to restore trust in politics as a force for good*

Rt Hon Angela Rayner MP, deputy prime minister  
and secretary of state for housing, communities  
and local government (MHCLG 2024a)

## 1. INTRODUCTION

With power comes great responsibility - and accountability. As English local government of faces major reshaping, culminating in mayoral strategic authorities throughout England, questions of mayoral accountability become increasingly critical. How elected mayors and their newly-named 'strategic authorities' are held to account will have direct implications for the relationship of England's new tier of regional governance to the public, local stakeholders, constituent local authority leaders and the public, as well as parliament and government.

England's new mayors will join a group of highly visible leaders. They will need to establish their credibility and legitimacy with the electorate. It is a commonplace in commentary on English devolution that mayors need to be 'accountable' or 'held to account'. Yet it is hard to determine what 'accountability' comprises, or how to know when a decision-maker has been 'held to account'. There is no shortage of governance procedures operating in the name of 'accountability'. It is less clear whether they are sufficient to assuage fears of mayors misusing power, or whether these procedures can create a sense of ownership and influence for voters.

In this paper we set out proposals for how to deliver on improved accountability. We lead with the central idea of introducing mayoral authority accountability committees ('MAACs') which would **expand and professionalise the current role of mayoral authorities' overview and scrutiny committees and evolve them to become MAACs**. This builds on the idea of local public accounts committees that have featured for some time in the English devolution debate (see Eke and Kaye 2025, Denham and Studdert 2024, Hammond 2023 and Paun et al 2022) and develops the concept to reflect the government's new vision for devolution in England.

## 2.

# WHAT IS THE CURRENT ACCOUNTABILITY SYSTEM FOR MAYORAL AUTHORITIES?

The *English Devolution Accountability Framework*<sup>1</sup> summarised how the accountability system is to apply to mayoral authorities. It states that there are “three key forms of accountability: local scrutiny and checks and balances; accountability to the public; accountability to the UK government” (MHCLG 2023). ‘Local scrutiny’ refers to mayoral authorities’ overview and scrutiny committees and audit committees, and related innovations such as mayor’s question times. ‘Accountability to the public’ is related to government-defined outcome measures for mayors and the availability of data. ‘Accountability to the UK government’ specifies financial assurance processes for devolved funds and the terms on which departments would seek to intervene where mayors were failing to deliver.

The government’s white paper on English devolution, *Power and partnership: Foundations for growth* (MHCLG 2024a), is an opportunity for accountability to catch up with devolution. It promotes a “single streamlined accountability framework” as the destination for accountability for mayoral authorities. It also commits to exploring various dimensions of accountability, citing overview and scrutiny procedures and external scrutiny of value for money. It says that the government will explore the concepts of local accounting officers and local public accounts committees, as means of improving accountability.

Accountability is an integral part of effective, efficient and legitimate government, but it is also complex. It has multiple purposes and a well-designed system will therefore include multiple elements. A good accountability system is more than regular reports that few people read or questions that go half-answered. A new system should also avoid creating multiple separate groups that all seek to hold the same leaders to account in marginally different ways.

This matters for the government’s aspirations for devolution in England. The system of mayoral accountability currently in existence is complex and broad, but yet also manages to be insufficient to keep up with the developing power of mayoral authorities. Governments tend to name-check the need for strong mechanisms to enable decision-makers to be ‘held to account’. The proposals in this paper show a way to strengthen local democratic accountability through better-designed institutions, and to increase the availability and clarity of data and information about mayoral authorities to local electorates. Strengthening the political and democratic element of the accountability system will allow the burden of central government assurance to be reduced in the medium term.

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1 See: <https://www.gov.uk/government/publications/english-devolution-accountability-framework/english-devolution-accountability-framework>

### 3.

## WHY DOES ACCOUNTABILITY MATTER?

Systems of governance designed to deliver ‘accountability’ form part of the broader system of government of a place, locality or a country. Although accountability can often be appealed to in the abstract, as a moral force or imperative, the systems that are designed to enable it can bring practical, tangible benefits to a government. They play a number of critical roles.

- Requiring leaders to explain publicly their decisions and the reasons for them forms part of a democratic system of governance. It enhances the electorate’s trust in the system’s legitimacy.
- Providing socioeconomic data, and analysing the impact of public policies, enables the electorate to judge a mayor’s performance.
- The existence of a public forum in which decisions may be questioned acts as a deterrent to incompetent or corrupt behaviour by public officials.
- A process of investigation of past decisions, or current policy, can allow stakeholder participation in policymaking and can facilitate a learning process within the public body responsible.

For English devolution, accountability is more than a theoretical issue. Ensuring that decision-makers must acknowledge and explain the outcomes of their decisions contributes to ensuring effective performance. But it is also critical to ensure that the new mayoral authorities come to command public support and, therefore, democratic legitimacy. Cross-party acceptance of the new authorities will be necessary to ensure their long-term survival, and strong accountability systems (and public support) are fundamental to this. This is particularly important in view of the upheaval that a move to unitary local councils will cause. The spectre of the metropolitan counties and the Banham Review should not be forgotten.

Many different types of organisation undertake activities that correspond to one or more of the role above. They form part of a wider system of accountability for local public bodies. Reports in recent years have used different frameworks to encompass accountability systems, to understand the context in which effective governance develops. Billingham and Wood (2022) define vertical accountability (to a higher tier of government), diagonal accountability (to monitoring authorities that can demand information) and horizontal accountability (to actors without a legal right to information). This framework is set out in the table below. Alternatively, Newman et al (2024) define top-down accountability (to a higher tier of government), bottom-up accountability (local leaders challenging central decision-making), inward accountability (including overview and scrutiny), and outward accountability (via elections and engagement).

**TABLE 2.1: A FRAMEWORK FOR ACCOUNTABILITY**

Type	Forum	How	When
Vertical	Electorate	Elections	Every four years for elections
	MCA cabinet	Cabinet decision making	Regular cabinet meetings and voting
	Government departments	Central government negotiations and to permanent secretaries as accounting officers	In the run up to devolution deal agreement and one-to-three-year spending review periods
	Parliament	Parliamentary debate	Ongoing
Diagonal	Parliamentary select committees	Hearings	Hearings by request
	Regulators	Reports	Annual accounts/budget
	Courts	Accounts	By request
Horizontal	Stakeholders	Consultations	Ongoing
	Communities	Media	Ongoing

Source: Billingham and Wood 2022

Both frameworks include a body of elected local officials which is empowered to demand engagement from decision makers. Professor Mark Bovens has called this type of body a ‘public accountability forum’ (Bovens 2007). Public accountability forums operate a three-stage process. They can require decision-makers to explain and to justify their conduct (the information stage); the forum can pose questions and pass judgement (the debate stage); and the actor may face consequences (the consequence stage), normally consisting of public critique.

## CHALLENGES FOR ACCOUNTABILITY IN SUB-NATIONAL GOVERNMENTS

This perspective has specific consequences for ‘holding to account’ within sub-national systems of governance.

- **Sub-national governments are elected.** Leaders and metro mayors take decisions based on their manifesto commitments. However, central governments often provide some funding to sub-national governments – and they may therefore try to control or influence local decision-making.
- **Sub-national governments have limited responsibilities.** Most models of accountability assume that decision-makers are challenged on their own responsibilities. But sub-national government leaders may have no or few powers over certain policy areas, or have insufficient financial strength to change outcomes. It is unrealistic to hold them to account for outcomes in policy areas where they have only a limited capacity to act, a point acknowledged by the government (HMT 2024).
- **Central and sub-national governments may develop different procedures, criteria, data and analysis to assess whether sub-national governments have delivered successful policy.** Where performance is being measured and targets set (as in England), it is important for governments to agree on what data is



collected; how it is analysed; and on when central governments would take action to remedy inadequate performance.

- **Sub-national governments are well-placed to develop ‘place-based leadership’** (Denham and Studdert 2024, Hambleton 2014, Forsyth 2024). Place-based leadership promotes locally-based institutions working together across policy and public service delivery to ensure that government activity in a given ‘place’ is joined up. It emphasises networks of independent institutions, making use of local knowledge, and closeness to the public to govern effectively. Accountability procedures that focus on single institutions or policies in isolation can look past the effectiveness or ineffectiveness of a system of multiple institutions – meaning that no-one is held accountable for how well local leaders collaborate.

## 4.

# WHAT IS MISSING FROM THE CURRENT MAYORAL ACCOUNTABILITY SYSTEM?

To advance the terms of debate around mayoral accountability in England and open the door to alternative and more expansive understandings of accountability, we need to understand what is not working.

### A. MAYORAL AUTHORITIES' 'ACCOUNTABILITY' SHOULD BE MORE CLEARLY DEFINED

The debate on mayoral accountability in England is marked by a lack of definitions. The processes proposed by the white paper for mayoral authorities are substantial, and they would generate plenty of governance activity in central and local/regional government. But much of this activity does not spring from a clear concept of accountability – it simply comprises familiar procedures: financial assurance, scrutiny committees, and data gathering, keeping faith that ‘accountability’ will result.

The shape of the existing accountability system is built on tacit ‘shared understandings’. These can be traced back to what academics have described as the ‘Westminster model’ of government and the ‘British political tradition’ (Marsh, Richards and Smith 2003, 2024; Marsh 2011; Diamond et al 2024). The core elements of this tradition are often not perceived, and rarely critiqued. As a result, when it comes to designing systems, legislating, or producing guidance, policymakers can easily lapse into familiar structures and practices without asking whether they are fit for purpose (or indeed what their purpose should be). This describes the accountability system for mayors: plenty of activity, but with little certainty over its effectiveness.

The ‘Westminster model’ values strong majoritarian, power-hoarding governance. British administrative practice sees it as the cornerstone of political stability. It comprises a political culture that is “inscribed in the institutions and processes of British government” (Marsh and Hall 2007). It has a patchwork, incremental approach to reform, and pays scant attention to the nature of relations between central government and local authorities.

This approach regards accountability in the UK political system as being located by default within central government structures, culminating in ministerial accountability to Parliament and from there to the electorate. As increasing numbers of mayoral authorities have appeared in England, the norms of the British political tradition have led central departments to impose detailed reporting requirements upon mayors for ‘their’ funds that have been voted by Parliament. This rationale lies behind many features of the early devolution deals, such as business cases in advance of devolution of specific powers, lengthy procedures to request additional powers (‘readiness conditions’), regular reporting against grant conditions, and compulsory local evaluation requirements (Sandford 2019).

These requirements are not merely a control reflex. They fulfil a duty to manage public money that is “inscribed in the institutions” of UK government. This duty comes tacitly to define the term ‘accountability’. Ministers and their departments are ‘accountable’ to parliament for their use of public money. The permanent secretary of each UK government department is its ‘accounting officer’: they are personally ‘accountable’ to parliament for the department’s use of public money. The permanent secretary must appear before the public accounts committee of the House of Commons. Each department publishes an ‘accountability system statement’, outlining how this duty of accountability is discharged through procedures for managing public money. Tight controls of this kind are rational responses for a government department facing this cultural and institutional inheritance.

### **Consequences for local leaders**

These accountability norms create difficulties for English mayors. Most of them receive 70 to 80 per cent of their funding from central government grant, and for the most part they cannot move money between grant programmes. This stymies innovative policy and works against place-based leadership. It also creates a substantial compliance burden for mayors, whose teams expend considerable resource reporting and evaluating at the demand of government departments (Eke and Kaye 2025, Paun et al 2022). Mayors can also struggle to deliver on their democratic mandate if it does not align with national policy or if grant conditions fail to acknowledge local priorities. These obstacles could damage mayoral legitimacy in the long term, if they are prevented in the name of ‘accountability’ from driving transformative outcomes.

These traditional understandings of what it means to ‘hold to account’ also create a compliance burden on central departments. As the number of mayoral authorities expands towards 20-30, the government is unlikely to be able to give more than cursory treatment to burgeoning amounts of reporting material. Accountability arrangements for ‘multi-area agreements’ in the late 2000s fell into this trap: localities submitted standard-form reports to the government, which essentially went unused. If this is repeated, it will undermine effective monitoring and could lead to significant financial problems being missed.

## **B. THE RESOURCING OF ACCOUNTABILITY LOCALLY AND REGIONALLY IS INSUFFICIENT**

In the accountability system for mayoral authorities, the vast bulk of financial and human resources directed at ‘accountability’ lie within central government. This suggests that, although the White Paper acknowledges the importance of accountability to local scrutiny committees and to the public, it is upward accountability to the government that is valued by the existing system.

The accountability system set out in the *English Devolution Accountability Framework* comprises three arms: accountability to local overview and scrutiny, accountability to the public and accountability to government. At first glance this appears effective. Highlighting local scrutiny acknowledges that it can provide a feedback loop that promotes effective local decision making. The aspiration to publish a broader range of sub-national data speaks to the imperative of making new institutions transparent and helping them to engage with the public. And accountability to central government provides a route to assurance that public money is being properly spent.

Accountability systems need resources: “financial, specific knowledge, personnel, political or leadership qualities, or legal or constitutional rights and obligations” (Eckersley et al 2024). However, when we consider the resources provided to these three arms of accountability, the balance between them disappears. Substantial capacity in central departments is devoted to spending controls and reporting

requirements. Mayors' administrations, too, must spend considerable sums on implementing those reporting requirements. The requirements and practices of the accountability system as it is prioritise 'financial conformance' (Ferry, Eckersley and Zakaria 2015). This has real-world consequences for the balance of information available to decision-makers (Brackley 2024).

By comparison, overview and scrutiny committees have no dedicated resource and have struggled for influence. Although the government reiterated their importance to the system in 2023/24, publishing the *Scrutiny Protocol* for devolved authorities (DLUHC 2023b), no additional funding has been forthcoming.

In the sphere of data, additional resource has been forthcoming, and commensurately, some progress has been made. ONS Local has improved the availability of local and sub-national statistics (Cabinet Office 2024) to stakeholders in localities, working at times in direct response to local demand (Tinsley 2023). This is providing a new source of capacity for local institutions. An ONS blog in late 2023 (ibid) indicated that the previous government expected this work to continue. But these changes have not been enough to bolster local capacity to any degree.

But overall, as Newman et al (2024) note, "at the heart of this system is the assumption that accountability is about spending public money, rather than broader notions of being democratically accountable or accountable for wide societal outcomes". This neglects a wide range of other purposes of accountability. If they are designed well, accountability systems can increase public awareness of political decisions; allow elected officials to investigate decisions and strategic plans; and increase trust in governance institutions. In a democratic system, those dimensions of accountability are at least as important, if not more, than public spending – especially in new and unfamiliar elected bodies.

### C. PLACE-BASED LEADERSHIP IS UNACKNOWLEDGED

Third, no means exists at present to monitor, investigate or even highlight joint working initiatives between mayors and other public bodies, or between mayors and the government. The concept of 'place-based leadership' implies a more partnership-focused approach to governing, and disregarding this could cause accountability mechanisms to become obstructive or ineffective (Ferry and Sandford 2021). Joint initiatives could feature in the plans of more than one public-sector body, but there is no mechanism to track their success (or otherwise) overall.

There are clear indications from the white paper that the government is interested in place-based leadership. It describes local authorities as "convenors of place to bring together public service providers and other stakeholders to improve outcomes for individuals and communities" (MHCLG 2024a). Mayoral authorities meanwhile are described as "default delivery institutions" (ibid) for programmes within their areas of competence. The white paper expresses willingness to align the geographies of public sector organisations, which would make place leadership easier.

Equally, the white paper makes clear that some matters will remain outside mayors' control for the foreseeable future (school education, health services) whilst others will be exercised through a panoply of joint arrangements. The latter, in particular, are likely to form an increasing element of mayors' role, especially in the economic sphere. However, no mechanism exists to assess the functioning of the public sector governance system operating in a place. The white paper lays great stress on joint working between mayors and central government (Sandford 2025). But the system for accountability of mayoral authorities is not set up to monitor or publicise that work.

The existence of joint working arrangements in mayoral areas also affects our conventional understandings of electoral accountability. In its pure form, electoral accountability implies that mayors (and other officials) should be subject to regular elections and that they stand or fall on their record in office. But where mayors are dependent on relationships with other (more powerful) governments, it is hard to tell how much control they have over outcomes in their areas. Institutions that provide access to regular information, and that investigate pressing public issues or failures, help the electorate to draw conclusions about mayors' performance. This is especially important in sub-national government, where it can be hard to comprehend the activities of a multitude of public bodies.

Beginning with Greater Manchester and the West Midlands in April 2025, metro mayors will increasingly see much of their funding consolidated into a single block grant. The government plans to slim down reporting requirements for mayors into a small number of 'outcome measures', which will be managed by MHCLG on behalf of the government as a whole.

This is a genuine step away from traditional practices of hierarchical accountability to individual departments. It acknowledges that place leadership requires mayors to be allowed flexibility in how they interpret and implement national programmes. But here too a rearguard action is in evidence. For instance, the government's memorandum of understanding on the integrated settlement cites "outcomes, indicators and targets for the MCAs to deliver" (HMT 2024). Mayoral authorities must "outline how they will deliver the targets over the spending review period". Delivery will be "overseen by a programme board that will be chaired by senior [MHCLG] officials" (ibid), which will receive six-monthly progress reports from mayors.

#### **D. OVERVIEW AND SCRUTINY IS WEAK**

Fourth, while demands for upward accountability persist, local structures remain weak. Most mayoral authorities' overview and scrutiny committees have never undertaken an investigation into a mayoral policy or a matter of local interest, in the manner of a parliamentary select committee. They normally have minimal staff capacity and therefore cannot monitor and highlight unusual patterns of spending or questionable decision-making.

All of these shortcomings are likely to undermine mayoral institutions' legitimacy, the public's trust in them, and the effectiveness of their organisational learning. Despite onerous, multi-layered reporting and assurance procedures, mayors could come to be described as 'unaccountable'. The accountability system design pays too little attention to increasing public awareness and understanding of the activities of mayors and local governance generally. That is not a task that can be fulfilled by lengthy financial assurance reports.

## 5.

# WHAT POLICY OPTIONS ARE THERE TO MOVE AHEAD ON ACCOUNTABILITY?

### AN ACCOUNTABILITY ECOSYSTEM: PLACE-BASED ACCOUNTABILITY

An effective approach to accountability for English mayors requires different institutional mechanisms in order to discharge different roles. In short, accountability is about more than accounts. Here we set out how the two ideas that the government slated for further consideration – local public accounts committees and local accounting officers – could be expanded and built on to fill specific gaps and enhance the performance of the existing accountability system. We base this on a working definition of the requirements of an effective accountability system, which features:

- a better balance between central assurance and financial conformance, and local capacity to collect, analyse and publicise data and information
- acknowledgement of the government's support for the mayoral-strategic model of governance – joining up policy and services locally, prioritising prevention, and developing place-based leadership
- a core role for the curation of data and information and the publication of analysis of the activities of mayoral authorities and other public bodies, strengthening understanding of what mayors do and how effective they are
- awareness of the need to embed mayoralties in England's democratic practices, alleviating fears that they will act as all-powerful, uncontrollable leaders, who disregard local wishes.

### MAYORAL AUTHORITY ACCOUNTABILITY COMMITTEES (MAACS)

**Recommendation:** Expand and professionalise the role of mayoral authorities' overview and scrutiny committees and evolve them to become a single mayoral authority accountability committee (MAAC) in each mayoral strategic authority.

In local government in England, the role of 'public accountability forum', has fallen to overview and scrutiny committees. They are normally made up of elected officials who have rights to access information, question decision makers, and issue reports. Public accountability forums such as overview and scrutiny committees can be described as a mechanism for 'holding to account', but they have a partial and distinct role within the wider system. They select matters of interest to the electorate and facilitate a public debate. They can bring together expert and public assessment of salient policies, question decision makers in a public forum, expose failings or wrongdoing, and ideally broadcast their findings using a media profile. This is a public process which can be used to demonstrate transparency and build trust in the political system.

The white paper noted the concept of 'local public accounts committees (LPACs)', introduced by the Centre for Governance and Scrutiny in 2013 (Crowe 2013). The core concept was of a committee that would examine all public spending within a locality. LPACs were intended to be distinct from the overview and scrutiny

role – internal to both local and mayoral authorities. It was intended as a means of assessing all public spending within a place (Denham and Studdert 2024). This would contribute to ‘system accountability’: monitoring how the different strands of place leadership interact and incentivising decision makers to work together to improve outcomes.

We propose building on the concept of LPACs and combine the role with that of mayoral authorities’ overview and scrutiny committee to create mayoral authority accountability committees. Using this name emphasises that ‘public accounts’ and financial decisions should only form a part of their focus. In that sense our suggestion differs from the proposals from Sean Eke and Simon Kaye in their 2025 report *Metromentum* (Eke and Kaye 2025).

In addition to holding mayors and their cabinet to account, mayoral authority accountability committees would have access to papers, and be able to summon officials from the mayoral authority, but also from a range of other local public bodies. These could include the Integrated Care Partnership and allied health bodies; the police and crime commissioner; the fire and rescue, and probation services. This model would be akin to one conception of accountability set out in responses to the government’s local audit consultation of late 2024. Some responses saw it “as a means to improve regional collaboration and oversight of funding and services”, and to “assess [...] regional spending impacts” (MHCLG 2024b).

This broader role would strengthen the awareness and transparency of the interactions between the different public bodies in any given mayoral strategic authority’s area. Increasing and strengthening joint working between public bodies, and between central government and mayors, is a recurring theme of the white paper. If joint working comes to play a major role in decisions about a place, accountability processes must be designed so that they can monitor all the public bodies involved, not just the mayor. This aligns with the white paper’s theme of ‘place’, and it goes beyond a purely financial vision of accountability, toward a focus on effective policy making and delivery.

In the same vein, mayoral authority accountability committees could scrutinise mayoral initiatives that sit outside of the core lines of government funding, including mayors’ use of the ‘convening power’. Those activities are not covered by central assurance requirements and typically are subject to token oversight at best within mayoral authorities.

Mayoral authority accountability committees would draw on and publicise data on public bodies’ performance and strategic programmes, and produce analyses for public consumption. This would help to increase awareness and understanding of mayoral authorities’ role, aims, and outcomes. In this way, the accountability mechanism could foster public acceptance and legitimacy of these new forms of government.

## **RESOURCES FOR MAYORAL AUTHORITY ACCOUNTABILITY COMMITTEES**

To operate across mayoral authorities and other local public authorities (such as police, fire, health and probation), mayoral authority accountability committees would require independence and resource. One of the weaknesses of mayoral authorities’ overview and scrutiny committees is that their officers operate within the mayoral authority. Scrutiny officers may struggle to hold to account senior colleagues, whom they may also be routinely working alongside. This contrasts with parliamentary select committees (and the London Assembly), which have their own officer teams and professional structures.

That consideration suggests a small, independent staff team. One option to guard this team’s independence could be for them to be employed by the new local



audit office (see below). That would address the challenges of staff supporting the scrutiny of senior colleagues. It would also emphasise that oversight and investigation is a distinct role and skill set from that of delivery. The team would sit at one remove from the local audit office's focus on finances and should not face pressure to focus on spending or to have financial qualifications.

There could be pressure for staff teams to grow: there is always more that could be scrutinised, and research and data analysis capacity does not come cheap. To avoid developing a large bureaucracy, mayoral authority accountability committees could also draw for research and analysis on knowledge brokering organisations (KBOs) in their locality. We explain more about the value of KBOs below. POCs could also draw on secondees from the UK and devolved parliaments, or the London Assembly, who have long experience of conducting policy inquiries and managing committee dynamics.

We are mindful that creating more new institutions of sub-national government may be unappealing to some decision makers. This is why we propose building out the role of mayoral scrutiny committees instead of creating entirely new forums. New mechanisms of accountability, in particular, also need considerable time to bed in to a governance system (Ferry, Midgley and Murphie 2024). But the type of role outlined for mayoral authority accountability committees here dovetails with many of the proposals in the white paper. A mechanism for system accountability will be vital for bringing together the government's aspirations for local growth and also to align public services.

### MEMBERSHIP OF MAYORAL AUTHORITY ACCOUNTABILITY COMMITTEES

Subject to further exploration, there could be a case for some of the membership of mayoral authority accountability committees being drawn from a wider field than elected councillors. It is important that the public see mayoral authority accountability committees as a source of informed investigation. Having an independent presence on the committees could itself increase confidence in their work, and could help to dilute partisan effects in discussions. Furthermore, independent individuals could increase the breadth of background knowledge on the mayoral authority accountability committee.

Part of the committees' membership could be drawn from individuals with experience of public service provision in the mayoral area. We are not advocating a form of sectoral representative, with one person from business, one from trade unions, and so on. We envisage that independent members would be challengers and investigators – but also that they would be mindful of the theme of collaboration that runs through the white paper. The purpose of independent members would be to guard against mayoral authority accountability committees being accused of being no more than an internal colloquium or a rubber stamp. They have a distinct role, with one foot in and one foot outside political contestation, and this should be reflected in their membership. It is also possible that the presence of high-profile independent members would make membership of the mayoral authority accountability committees more attractive to councillors.

### LOCAL ACCOUNTING OFFICERS

**Recommendation:** Pilot local accounting officers, starting with the established mayoral strategic authorities as proposed in the government's white paper.

The government's white paper signalled interest in the concept of 'local accounting officers'. The basic concept is straightforward. A senior local official, such as the chief executive of a mayoral authority, would be appointed as local accounting officer. They would be accountable to parliament for defined lines of local



spending. At present – as noted above – permanent secretaries are accountable to parliament for all spending that originates in their department. This obligation is the cornerstone of the assurance requirements that government departments impose on metro mayors.

The aim of appointing a local accounting officer would be to remove this justification for onerous reporting conditions on mayors. It would mean that financial assurance, over time, would be managed locally, negating the need for government departments to be involved. It would be up to the local accounting officer to demonstrate, to parliament, that public money had been properly spent.

In this way, mayoral authority accountability committees' democratic and public-facing role would be complemented by the more technical, back-room function of assurance, located in a separate public official. Appointing a local accounting officer also reduces the threat that accounting officers are "too far removed to properly fulfil their responsibilities... because the MSA chief executive will know more about [the mayoral authority's] spending than a Whitehall-based civil servant" (Eke and Kaye 2025).

Local financial assurance aligns with the idea of the 'integrated settlement', which was originally "designed in the mould of government departments' budgets" (DLUHC 2023a). We noted earlier that, at present, the integrated settlement features many conventional requirements: detailed reporting, limited powers to move funding between policy areas, and reserve powers for departments to intervene (HMT 2024). Operating local financial assurance would enable this reporting burden to be reduced – benefiting both departments and localities.

The ultimate aim of a local accounting officer is to replace local financial accountability to central government. Parliament would still require local accounting officers to ensure effective financial management in mayoral authorities. That implies permitting local accounting officers to challenge or halt local spending decisions, where a clear case could be made that decisions were unlawful or poor value for money. The bar for this type of challenge should be high, but its existence would give confidence that localising accountability provided a bulwark against mismanagement.

Introducing local accounting officers in place of a national framework of parliamentary accountability would be a significant cultural and constitutional step in the UK. It would be flagged as a risk by any central government – especially so in the context of the current government's aim of "the rebuilding of assurance" (MHCLG Audit 2024). These considerations point towards introducing the innovation gradually, and being mindful of sequencing – in order to maintain central government's confidence that mechanisms exist to avert weaknesses in mayors' financial governance.

We therefore suggest that local accounting officers should be introduced once mayoral authority accountability committees have been up and running for one or two years. Initially they should be piloted in some or all of the established mayoral strategic authorities, to allow MAACs to bed in. Local accounting officers' role could then be extended to the same range of local bodies as mayoral authority accountability committees: police, fire, probation, health bodies and others. At this point there would be a case for the National Audit Office periodically to investigate performance in these policy areas, at an England-wide level.

## ACCOUNTING AND AUDIT

**Recommendation:** We support government plans in the 2024 white paper to establish a local audit office for England and make audit committees mandatory for local authorities.

Audit of the financial management of an authority demonstrates ‘financial conformance’. This provides evidence that the authority is competently run, that legal requirements are being met, financial decisions are made professionally and taking appropriate considerations into account. These are matters of legality and administrative competence, and they are distinct from the debate over assurance and accountability for public funding,

The government’s consultation on local audit reform proposes to establish a local audit office for England and make audit committees mandatory for local authorities (MHCLG 2025a). The local audit office would also be able to collate information from across local authority and mayoral authority audits, strengthening the opportunity for early warning of problems.

The consultation also asks for views on whether auditors should be required to assess whether local bodies achieve value for money (MHCLG 2024b). At present auditors are only required to assess local bodies’ arrangements for achieving value for money. Examining whether value for money is actually achieved implies auditors taking a step away from the role of assessing financial conformance, towards evaluating local authority outcomes. In mayoral authorities, that role would fall more effectively to mayoral authority accountability committees, as they could more explicitly investigate policy outcomes. Auditors examining whether a local body has achieved value for money risks ‘assurance creep’, where a accountability becomes focused on finance at the expense of outcomes.

## COLLECTION OF SOCIOECONOMIC AND PERFORMANCE DATA – AND OUTCOMES FRAMEWORKS

**Recommendation:** Each mayoral authority should have its own capacity to collect data locally, or do so in conjunction with additional resources from ONS Local.

Accurate data is the bedrock of mayoral reporting to central government and local overview and scrutiny committees. It is a critical resource for a mayoral authority accountability committee, the government, or the public to understand the activities of an authority.

The government published outcomes frameworks for Greater Manchester and the West Midlands in April 2025 (MHCLG 2025b). These provide indicators to assess the mayoral authorities’ use of the funds provided in the integrated settlement. Both frameworks are linked into the same eight national targets. Several of the indicators are identical between the two areas, but many are different, highlighting that the frameworks have taken account of local strategic priorities. To ensure comparability between mayors, an optimal outcome would be for a core group of identical indicators to be collected in all mayoral areas. But this core should be small. Mayors and localities regularly emphasise that the challenges faced by their areas are very different.

Some of the outcomes framework data is to be collected from national data sets, some from local ones. To strengthen the local character of this branch of accountability, each mayoral authority should develop the capacity to collect data locally, or collate and present data from multiple approved sources. ONS Local has recently expanded its capacity and has staff working alongside mayoral teams in a number of areas. Locally collected data could then be used by the government

for assurance purposes. These developments would need to dovetail with the initiatives to improve data sharing between central and local government, which were outlined in the English devolution white paper. The involvement of ONS would facilitate this.

Areas would be free to collect additional data beyond the core indicators, working alone or agreeing common indicators with one another. This is a critical element of place leadership. Access to good quality data and information provides an essential foundation for relationships between mayors and other local public bodies. It facilitates mayors' convening role and enables organisations to collaborate on agreed ambitions.

The details of how the core set of sub-national data would be selected and analysed could be a major subject to be discussed at the government's proposed mayoral data council. Decisions over which data indicators should be collected can be controversial – especially if the government plans to make use of them for monitoring purposes. That process must take into account what mayors realistically can achieve – as the government has acknowledged (HMT 2024). Collecting data will be most effective if the core indicators are agreed by mayoral authorities and the government.

## DATA ANALYSIS

**Recommendation:** Knowledge brokering organisations (KBOs) should be established in all mayoral authority areas, based in local universities, and provided with permanent, recurrent funding

Transparent publication of data can lead to accusations of 'data dumping', where large quantities of material are placed in the public domain. Without a narrative to explain what data shows, it can be easily misunderstood, or significant matters missed, by readers from the public, media and local stakeholders alike (Ferry, Eckersley and Zakaria 2015).

In mayoral authorities, it is particularly important for data to be analysed in the light of the limits to mayors' powers and capacities. This could help to minimise unrealistic expectations. Many of the targets agreed with Greater Manchester and the West Midlands appear inconsequential, but this may reflect realism about what mayors can achieve – and publishing analysis can help clarify this context. Analysis highlighting the key findings within data can help to avoid what one scholar has called "performance blight and the tyranny of light" (Pollitt 2011). This is the idea that public authorities sometimes publish large quantities of data but behave 'defensively' to counter ill-informed criticism. That does not help the electorate judge the behaviour of decision makers.

A number of bottom-up initiatives are being developed that could strengthen sub-national capacity for analysis. These have become known collectively as knowledge brokering organisations (KBOs): university-led policy engagement initiatives, supported by the Universities Policy Engagement Network.<sup>2</sup> Examples include Insights North East,<sup>3</sup> Yorkshire & Humber Academic Policy Engagement and Research Network,<sup>4</sup> London Research and Policy Partnership,<sup>5</sup> the Heseltine Institute (Liverpool),<sup>6</sup> and City-REDI (Birmingham).<sup>7</sup> Some of these have received

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2 See: <https://upen.ac.uk/>

3 See: <https://insightsnortheast.co.uk/what-we-do/about-us/>

4 See: <https://y-pern.org.uk/>

5 See: <https://www.london.ac.uk/research/london-research-policy-partnership/about-lrapp>

6 See: <https://www.liverpool.ac.uk/heseltine-institute/>

7 See: <https://www.birmingham.ac.uk/research/city-redi>

substantial medium-term funding from the Research England development fund for 2022-25 (UKRI 2021), as have a number of Local Policy Innovation Partnerships (LPIPs).<sup>8</sup>

KBOs undertake a range of roles, including data collection and analysis, providing expert advice to local decision makers, and convening of, and consultancy-style research for, local public bodies. Many of them work closely with mayoral authorities and therefore have an understanding of the performance of the local governance system. They can draw on specialisms from within university departments.

KBOs should be established in all mayoral authority areas, based in local universities, and provided with permanent, recurrent funding. They would not provide support exclusively for accountability. Part of their role would continue to be supporting policy development by local decision-makers, as set out above. The primary resource that they could provide for mayoral authority accountability committees would be detailed access to impartial data relating to the locality – a ‘regional evidence infrastructure’. This material and accompanying analysis would be publicly available. Close relationships with the ONS in each locality would also continue.

Though establishing new, permanent KBOs would require additional resource to be found, this development could also potentially reduce the burden of central government bodies around data collection and analysis. It also addresses the government’s concern, expressed in the white paper, to bolster the capacity of mayoral authorities and localities.

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8 See: <https://www.birmingham.ac.uk/research/lpiphub>

## 6. CONCLUSION

Accountability at the mayoral authority level must help facilitate government plans for devolution. There is much more to the practice of accountability than 'heads must roll'. Like government itself, accountability is complex and multi-faceted, especially within sub-national governance. It is almost always the afterthought in any reform of government structures – but it plays a core role in any successful change.

We have suggested ways in which the accountability system for English devolution could be improved, and explained why this would have positive effects on the government's devolution proposals in the round. The new mayoral authority accountability committees (MAACs) that we suggest would form an important new cornerstone in our democratic system. They need not be prohibitively costly. They would incentivise place-based leaders to collaborate across parts of government. They would make better quality information available to the public on what mayors do – and how well they do it.

We suggest that the upcoming English devolution bill should include provisions enabling the government to introduce mayoral authority accountability committees and local accounting officers in specified localities. They would not necessarily become compulsory immediately: we noted above the importance of sequencing this type of reform, and achieving acceptance of it within Whitehall. These two changes would need to be accompanied by a commitment to provide sufficient financial and staff resources to make them work. And they will be considerably more effective if the government delivers on its intention to harmonise public sector bodies' boundaries. Taken together, mayoral authorities can move away from incremental reform and 'grant coalitions' towards being institutionally robust parts of our democratic system.

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