



# Blame games, problem denial, and relational distance

Thomas Elston, Christopher A. Cooper & Anna Bilous

To cite this article: Thomas Elston, Christopher A. Cooper & Anna Bilous (21 Dec 2025): Blame games, problem denial, and relational distance, West European Politics, DOI: [10.1080/01402382.2025.2591535](https://doi.org/10.1080/01402382.2025.2591535)

To link to this article: <https://doi.org/10.1080/01402382.2025.2591535>



© 2025 The Author(s). Published by Informa UK Limited, trading as Taylor & Francis Group.



Published online: 21 Dec 2025.



Submit your article to this journal [↗](#)



Article views: 137



View related articles [↗](#)



View Crossmark data [↗](#)

# Blame games, problem denial, and relational distance

Thomas Elston<sup>a</sup> , Christopher A. Cooper<sup>b</sup>  and Anna Bilous<sup>c</sup>

<sup>a</sup>Blavatnik School of Government, University of Oxford, Oxford, UK; <sup>b</sup>School of Political Studies, University of Ottawa, Ottawa, Canada; <sup>c</sup>Public Sector Unit, World Bank, Kyiv, Ukraine

## ABSTRACT

Problem denial is the blame-avoider's strategy of choice. If alleged harms can be rebutted or reframed, the blame game is forestalled before it begins. In current theory, problem denial is thought to be limited by plausibility and reputation. If denials stretch credulity, or if the denier has a track record of denial, the strategy will be short-lived. Conversely, this article investigates whether problem denial is enabled by seniority within the machinery of government. By observing how different tiers of UK central government respond to 235 inquiries by the Public Accounts Committee, it shows that the core executive does indeed rebut more criticism than ordinary line ministries, whereas ministries and administrative agencies show no difference. Qualitative analysis of committee transcripts indicates that this is explained by lower relational distance between committee and finance ministry, which is regarded as an ally in promoting value-for-money and so granted more licence to deny.

**KEYWORDS** Blame avoidance; bureaucracy; lightning rods; select committees; supreme audit institutions

In the one defence ... we accept responsibility but deny that it was bad; in the other, we admit that it was bad but don't accept full, or even any, responsibility.

~ J. Austin (1957), on justifications and excuses

Problem denial is the first and most preferred strategy for political blame avoidance (Bovens *et al.* 1999; Hood, 2011; Hood *et al.* 2016; McGraw, 1990, 1991). It involves pre-empting questions of who or what caused an alleged harm by rebutting that any harm occurred in the first place. If the case is convincing and the accountability forum suitably mollified, the blame game can be forestalled before it has even begun.

**CONTACT** Thomas Elston  [thomas.elston@bsg.ox.ac.uk](mailto:thomas.elston@bsg.ox.ac.uk)

© 2025 The Author(s). Published by Informa UK Limited, trading as Taylor & Francis Group. This is an Open Access article distributed under the terms of the Creative Commons Attribution License (<http://creativecommons.org/licenses/by/4.0/>), which permits unrestricted use, distribution, and reproduction in any medium, provided the original work is properly cited. The terms on which this article has been published allow the posting of the Accepted Manuscript in a repository by the author(s) or with their consent.

In current theory, problem denial is understood to be limited by both plausibility and reputation. If denials stretch credulity in the face of manifest evidence to the contrary, the strategy will be short-lived or even a non-starter (Hood 2011). And if the government or officeholder has a trackrecord of problem denials, doubts as to the credibility of their current statements may also prevent closure – forcing the use of alternative strategies of blame *deflection*.

In this article, we shift focus from constraints to enablers. Specifically, we investigate whether seniority within the machinery of government enhances the prospects for problem denial. Much prior research suggests that seniority matters in blame management. Extensive work on delegation, scapegoating and lightning rods, for instance, shows that organisational leaders possess options for self-preservation that foot soldiers lack (Catino 2023; Cooper *et al.* 2024; Ellis 1994; Hinterleitner 2020; Mortensen 2016). In the case of problem denial, seniority may cultivate greater audaciousness due to the self-confidence that comes from attaining highest office, the reduced risk of being contradicted by any higher authority, and, potentially, the lower relational distance between senior deniers and the accountability forum to which they report.

We test the effect of seniority on problem denial using quantitative and qualitative data relating to value-for-money auditing in UK central government. Using cross-classified multilevel logistic regression on 1,472 separate responses by three tiers of the government bureaucracy to 235 inquiries by the Public Accounts Committee of the House of Commons, we find that the core executive does indeed rebut more criticism than ordinary line ministries. However, there is no distinction between ministries and administrative agencies. Qualitative analysis of 30 hearing transcripts suggests that this asymmetry is explained by the committee's distinct attitude towards the finance ministry, which it regards as something of an 'ally' in promoting value-for-money elsewhere in government. Being marginally more trusted than the main spending departments, HM Treasury – as parliament's 'guardian' in Whitehall (Constitution Committee 2013) – is emboldened to interpret events more freely. In terms of blame theory, this implies that lower relational distance between accountability forum and account-giver provides a more benign environment for problem denial, consistent with related research into the causes of regulatory capture (see Ashworth *et al.* 2002; Black 2010).

The article proceeds as follows. The next section describes blame theory in more depth and derives our hypotheses about seniority and problem denial. The third section describes the case context, dataset, and empirical strategy. The fourth presents the model estimates and qualitative evidence, and the fifth discusses theoretical implications.

## Blame avoidance, problem denial, and seniority

Theories of blame avoidance proceed from the assumption that politicians and bureaucrats are reputationally risk averse (Hinterleitner 2020; Hood 2011; Weaver 1986). All else equal, officeholders facing moderate uncertainty over outcomes will forego the opportunity to claim credit for future policy successes if this protects against blame for failures. The origins of this risk aversion are psychological. Constituents suffer from negativity bias and hindsight bias, noticing mistakes more than successes and regarding errors as more avoidable after the fact (James *et al.* 2020; Kahneman 2011; Soroka 2014). The media also report more bad news than good, adding to the public's dim view of government performance (Garz 2014; Lengauer *et al.* 2012). And parliaments, state auditors, and other kinds of 'waste-watchers, quality police, and sleaze-busters' (Hood *et al.* 1999) all publicise the problems of government more than the achievements (Elston 2024: 55–65). As a result, politicians become, as Kent Weaver (1986: 371) first argued, 'motivated primarily by the desire to avoid blame for unpopular actions rather than by seeking to claim credit for popular ones.'

Blame avoidance takes a variety of pre-emptive and reactionary forms. Beyond the aforementioned strategy of delegation and scapegoating, there is reliance on what Weaver (1988) terms 'automatic government.' This means removing human agency from difficult or divisive matters by resorting to automatic decision rules, such as adjusting welfare expenditure by indexation. Another option is to deny the most contentious, failure-prone or 'thankless' issues any space on the policy agenda in the first place, which Hood (2011: 93) terms a strategy of 'abstinence.' Other possibilities include disguising any single actor's culpability by using 'many hands' to deliver public policy – through partnerships, collaboration and networked governance (Moynihan 2012) and privatisation (although see James *et al.* 2016). Frequent re-organisation of government (to disrupt and obscure responsibilities) and rigid adherence to rules (to avoid culpability for discretionary acts) are also regarded as blame-avoidance tactics (Catney and Henneberry 2012; Warwick 1975). But ahead of all of these is what most scholars consider to be the choicest strategy for self-preservation: 'problem denial.'

### **Problem denial and its constraints**

Problem denial involves disputing that avoidable harm has occurred in the first place. This can take several forms (see Hood, 2011, ch. 3). Boldest is to deny outright that the situation prompting the accuser's ire has in fact arisen. This may or may not involve dishonesty. Then there are various 'qualified denials' (Bach and Wegrich 2019: 420), in which

small concessions are made to fortify the main rebuttal. For instance, one can argue that the accusation is premature, based on unrepresentative data and outliers, uses a wrongheaded comparison, or fails to consider the counterfactual of what might have occurred *without* the officeholder's intervention (Bovens *et al.* 1999). Another option is not to dispute the bare facts but to challenge how they are being interpreted, with the aim of 'adjust[ing] the citizen's perception of the undesirability of the consequences of a policy' (McGraw 1990: 122). And a third type of qualified denial is to argue that harm felt in one domain is, or will be, compensated by benefits elsewhere (McGraw 1991). This is similar to what Bovens *et al.* (1999) describe as the broken-eggs-and-omelette argument. Finally, any of these forms of denial can be accompanied by counterattack that alleges partisanship, deliberate misrepresentation or incompetence on the part of the accuser in order to discredit their allegations (Resodihardjo *et al.* 2012).

As Hood (2011: 50) explains: 'problem denial is perhaps the most secure basis for blame avoidance, since if there is no perception of avoidable loss or harm, the issue of blame cannot arise.' But as well as potentially halting the blame game in its tracks, there are several other advantages to problem denial. One is that a compelling rebuttal could lead to credit claiming, at least among friendly constituencies. As McGraw (1990: 130) notes, 'An effective justification can turn a political loss into a political gain' by 'draw[ing] the citizen's attention to positive benefits for which the official deserves credit.' Another advantage stems from the fact that the alternative strategy of problem-acceptance-but-responsibility-denial usually involves the officeholder 'severing the causal link' between themselves and the harmful outcome (McGraw 1990: 130). This can be a difficult manoeuvre, and may imply that the accused was 'absent on duty' – making problem denial the preferred alternative. Finally, as Gilad *et al.* (2015: 473) argue, denying that a problem exists also avoids the need to blame a scapegoat, which would risk inviting their retaliation with damaging counter-accusation.

But if problem denial is the blame avoider's strategy of choice, it is hardly an unconstrained option. Most obvious is the plausibility question: is there a reasonable chance that rebuttal might work, given the size and visibility of the alleged harm? As Hood (2011: 153) writes, 'if everyone can see that the roads are blocked or garbage is rotting uncollected in the streets or the country is submerged under floodwater, problem denial is hardly likely to be a viable option.' Accordingly, the main way of theorising problem denial to date has been the so-called 'staged retreat' model. This regards problem denial as the first line of defence in an emerging blame game, to be followed with additional strategies only 'as and when'

the first proves insufficient. After problem denial comes problem *acceptance* but responsibility denial, followed eventually by admission of responsibility (Bach and Wegrich 2019; Hood *et al.* 2009, 2016). As Bach and Wegrich (2019: 419) explain, being increasingly costly to the blame-taker, these options are only used ‘if the existence or severity of a problem cannot be plausibly denied anymore.’ This is gauged, according to Hinterleitner (2017: 250), through a kind of ‘trial-and-error’ process, whereby each additional concession is only made once continuing and or intensifying public and media outcry makes it necessary.

Beyond plausibility related to the ‘facts of the case,’ a second, related constraint is reputation. Even if each individual denial is viable on objective grounds, officeholders that habitually rebut criticisms may lose credibility, appear ‘tone deaf,’ arrogant, or just plain desperate. Hence, the more this strategy is used, the flimsier the arguments may be seen to be, and the more the officeholder provokes suspicion and invites scrutiny. As Gilad *et al.* (2015: 455) observe, ‘audiences are more likely to trust an organization that acknowledges its mistakes and credibly commits to change its future actions.’ Therefore, as Hood (2011: 63–64) cautions, problem denial is constrained by ‘the law of diminishing or even negative returns, with short-term success capable of turning into difficulties further down the line as political credit is used up.’

### **Seniority and problem denial**

If plausibility and reputation act as constraints upon problem denial, what might encourage or enable this strategy? Much existing research into blame management suggests that the viability of different options depends on seniority. For instance, delegation to subordinates who can function as lightning rods in the event of failure protects the top of the hierarchy at the expense of the lower ranks (Bonazzi 1983; Catino 2023; Cooper *et al.* 2024; Ellis 1994; Hinterleitner 2020; Meers 2019; Mortensen 2016). Conversely, any subordinate that wants to redirect blame ‘upwards’ to leadership may be hamstrung by the lack of authority, resources and public voice with which to make their case (although see Mortensen 2012). Similarly, presentational strategies and ‘spin doctoring’ becomes more viable when communications resources are readily available, again privileging seniority (Heffernan 2006). And tactics such as policy abstinence, automatic government, re-organisation, and outsourcing all depend on officeholders possessing sufficient authority to instigate these choices.

Consistent with all this work, the hypothesis that we investigate below is that the precursory tactic of problem denial is also more likely to be deployed by government leaders than foot soldiers. In part, this is because some of the reasoning listed above likely extends to the domain of

problem denial, too. For instance, if, as Bovens *et al.* (1999: 1) claim, failures are not always self-identifying but are constructed and ‘require the revelation and interpretation of facts,’ the concentration of ‘PR’ resources in the more senior parts of the machinery of government should provide comparative advantage to leaders in seeking to rebut negative interpretations of events and outcomes. Without access to such resources, lower-tier political or bureaucratic officeholders may be more hesitant to rebut accusations.

But several other senior-subordinate differences also suggest a senior advantage in problem denial.

Firstly, it takes self-confidence to deny harms by disputing consensual views or indicating that an aggrieved party is guilty of exaggeration or misrepresentation. To the extent that officeholders gain seniority by exhibiting unusually high levels of self-confidence, and/or increase in confidence during their leadership tenure, willingness to deny problems should increase at the top of organisations – especially in respect of more marginal cases where the factual basis for denial is more tenuous. An extreme example of this is former British prime minister Boris Johnson’s initial denial that social gatherings in 10 Downing Street during the Covid-19 pandemic represented a breach of his government’s own social distancing regulations (see Bowman and Roe-Crines 2023). (Johnson was eventually forced to admit the problem but deny responsibility, and ultimately lost his premiership on the back of this ‘Partygate’ scandal.)

Secondly, any decision to use problem denial may also rest upon the perceived likelihood of being contradicted by a credible third party. If the denial will be swiftly disputed by an authoritative other, the strategy may be unappealing. This is particularly relevant for subordinates within a hierarchy facing the ever-present risk that a higher authority will withdraw support and ‘throw’ the junior ‘under the bus.’ Indeed, prior work on delegation focuses on the empowerment of organisational chiefs, or what Hood calls ‘the top banana,’ to deploy hierarchical structures for self-preservation (Bonazzi 1983; Catino 2023; Ellis 1994; Hinterleitner 2020). Most well-known is Ellis’s (1994) book, *Presidential Lightning Rods*, which provides a series of examples of US cabinet secretaries, especially those in the ‘outer cabinet,’ taking the flack for the administration’s unpopular measures. Hinterleitner and Sager (2015) and Dewan and Dowding (2005) provide corroborating evidence of this in Australia and Britain, respectively. Conversely, if problem denial comes direct from the top of the hierarchy, without the possibility of being questioned or countermanded by any higher authority, problem denial may be unencumbered.

Thirdly and finally, where a specific accountability forum is involved in adjudicating statements by the account-giver, the state of relations between

these two parties may influence the choice of blame management strategy. If there is high trust, the accused may be more emboldened to make marginal rebuttals in the hope that the accountability forum will simply defer to their judgement, and, if not, in the expectation that productive relations will endure anyhow. Conversely, if trust is already low, the officeholder may self-censor and stick to only the most unassailable denials, fearful of being caught out by an already-suspicious overseer. A variety of factors will influence the state of trust between accountability forum and account-giver, but one possibility, indicated by research into regulatory capture (Ashworth *et al.* 2002; Black 2010), is that trust will be higher where there is low ‘relational distance’ between forum and account-giver. Relational distance refers to the extent to which goals, interests and world views overlap between two parties as a result of common training or experience or social status (Black 2010; Erskine 2012). For our purposes, if relational distance between the accountability forum and account-giver is *lower* for senior than subordinate officeholders, perhaps because of greater overlap in social backgrounds, ideology or policy priorities, then leaders may be more trusted than foot soldiers, and so receptivity to problem denials will be greater.

For this variety of reasons, we expect that leaders faced with accountability pressures will deny problems more freely than subordinate members of the same government, all else equal. This could manifest in at least two dimensions. First, the most senior parts of government closest to the chief executive – the inner-cabinet or ‘core executive’ (Dunleavy and Rhodes 1990; Heffernan 2003) – may problem-deny more than the rest of government (Hypothesis 1). And second, politically-led cabinet departments may problem-deny more frequently than subordinate, administratively-led agencies (Hypothesis 2). Indeed, on this latter point, Hinterleitner (2020) finds a frequent ‘administrative bias’ in his comparative study of blame games in Germany, Switzerland and the UK. And Weller *et al.* (2021: 216) observe: ‘There is invariably a double standard in politics where ministers rush to embrace successes as a manifestation of their own leadership skill but blame failures on the alleged shortcomings of their bureaucrats.’ Our second hypothesis tests whether pattern is not only evident in the responsibility-denial stages of blame games, but also in precursory problem-denial.

## **Study context, data and methods**

### ***The Public Accounts Committee of the UK House of Commons***

Performance auditing, also known as value-for-money auditing, is part of the between-election accountability regime used in many established and

emerging democracies (Kells 2011; Pollitt *et al.* 1999; Skærbæk and Christensen 2015; Talbot 2010). The aim is to provide ‘an independent, objective and reliable examination of whether government undertakings, systems, operations, programmes, activities or organisations are operating in accordance with the principles of economy, efficiency and effectiveness, and whether there is room for improvement’ (International Organisation of Supreme Audit Institutions *n.d.*, p. 2). Performance auditing results in regular, standardised, transparent and at times highly critical performance feedback to ministries and agencies, much of which is newsworthy and sometimes headline-grabbing (Bringselius 2014; González-Díaz *et al.* 2013; Morin 2008). Given the need for more large-N research into blame games in order to observe and compare the behaviour of multiple organisations faced with a common set of accountability processes, performance auditing provides a valuable and largely untapped empirical opportunity (Skærbæk and Christensen 2015).

In UK central government, performance auditing is a shared undertaking by the 800-person strong National Audit Office (NAO; the UK’s ‘supreme audit institution’) and the Public Accounts Committee (PAC) of the House of Commons. First, the NAO selects topics for investigation, undertakes the audit, provides a draft report to the relevant ministry for fact checking, and then publishes its findings and recommendations.<sup>1</sup> Next, the PAC holds its own inquiry, using the NAO’s work to interrogate senior officials (not ministers) in evidence sessions, and then publishing a further report, typically containing 5–10 recommendations. Finally, the government publishes a response to each PAC report, containing a point-by-point acceptance or rebuttal. Since 2012, government has also published periodic updates informing the committee of action taken in response to previous reports (see Elston and Zhang 2023). Below, we focus on recommendations from each PAC inquiry and the government’s response to them (i.e. we don’t analyse the NAO stage of the process, or the progress updates for government-accepted recommendations).

The PAC is among the oldest, largest, most prolific and most high-profile select committees in parliament (Elston and Zhang 2023; Gaines *et al.* 2019; Staddon 2015). Its Chair is always drawn from the official opposition and has responsibility for leading the interrogation of witnesses and promoting the findings of the committee in and beyond the House, including through frequent media appearances (Hodge 2016). Unusually for a legislative committees, a Treasury Minister holds *ex officio* membership of the PAC, so that government receives committee papers directly (White and Hollingsworth 1999). (The minister attends only once per parliament.) The remaining membership reflects the composition of the House, providing for a government majority – although

rarely does the PAC struggle to reach consensus given the financial and implementation-focused nature of its value-for-money brief (Hodge 2016). (Indeed, more contentious discussion of policy objectives is outside the remit of both the PAC and NAO.) Committee hearings with government officials are televised, sometimes combative, and occasionally heated. On one occasion during the period we study, proceedings were halted whilst a bible was sought in order for a witness to be ‘put on oath’ mid-testimony. Unsurprisingly, then, senior officials undertake ‘intensive dress rehearsals’ in advance of hearings (Rhodes 2011: 110), and the Treasury provides permanent secretaries with guidance designed to ‘reduce the risk of difficult PAC hearings’ (HM Treasury 2015: 5–6).

### ***Research design, data sources and variables***

We adopt a mixed-methods design. We commence with quantitative hypothesis tests, using logistic regression to establish whether seniority within the machinery of government is associated with higher rates of problem denial in response to performance audits. Then, to better interpret the regression results, we qualitatively examine transcripts from a sample of PAC hearings at which officials from different departments are interrogated by committee members. The timeframe for both analyses is the Conservative-Liberal Coalition Government, 2010–15.

#### ***Dependent variable***

Our dependent variable in the regression analysis is a dummy indicating whether the government accepted the PAC’s recommendation (1) or not (0).<sup>2</sup> Rejection of a recommendation is taken as a proxy of problem denial. Cases of ‘partial’ agreement were re-coded as ‘disagree,’ since at least some of the PAC’s reasoning was being challenged by the government. Other irregular responses, like the ‘welcoming’ or ‘noting’ the PAC’s findings, which typically occurred only in reply to the first recommendation of each report, were omitted.

#### ***Independent variables***

As described, we expect the core executive to reject audit recommendations more frequently than the rest of government (Hypothesis 1), and government departments headed by cabinet ministers to reject more than administrative agencies run by senior bureaucrats (Hypothesis 2). We therefore identified the ‘target organisation’ for each recommendation, and classified this as either a ministerial department or an arm’s-length agency using the government’s own directory, the *List of Ministerial Responsibilities*. For each ministerial department, we further coded whether this was part

of the core executive or not. Following Moran (2015), we defined the permanent core executive as HM Treasury, the Cabinet Office, and the Prime Minister's Office/No 10 Downing Street. Instances where the PAC addressed a recommendation to both a ministry and administrative agency were re-coded as targeting a ministry only; and cases where a recommendation targeted both core and non-core executive actors were re-coded as core executive. Recommendations directed at bodies outside of the executive branch, like the BBC, parliamentary bodies, and the Royal Household, were all excluded.

In order to enhance our model estimates, we gathered the following supplementary data on other factors that may affect the acceptance or rejection of PAC recommendations.

Firstly, government may respond differently to reports involving more politically salient issues (Bringselius, 2014; González-Díaz *et al.* 2013; Morin, 2008). For instance, Monk (2012) provides some evidence that inquiries in the Australian parliament that attract greater attention from journalists are more likely to achieve policy impact (although Benton and Russell (2013) fail to replicate this finding in the UK). To accommodate media attention, we include a report-level continuous variable counting the number of articles appearing in *The Times* and *The Guardian* newspapers that refer to either the PAC or the preceding NAO reports. The articles identified (from keyword searches in Factiva) were generally published immediately prior to or following the audits' release dates, but sometimes inquires garnered more enduring interest. Articles on each newspaper's front page are double-weighted.

Secondly, the reputational risk of adverse audit findings may vary over the political cycle. As Green and Jennings (2017: 175) explain, initially, 'governments experience a largely blame-free honey-moon period,' because responsibility can be attributed to the outgoing administration. Consequently, we construct a report-level binary variable measuring whether the report was published in the election year.

Thirdly, the type of remedial action being recommended by the Committee may influence the government's propensity to accept or reject it (Benton and Russell 2013). We therefore classify the topic of each recommendation as either: (i) issue guidance and enforce controls; (ii) clarify the government's position and/or disclose information; (iii) undertake analysis, research and/or data collection; (iv) improve contract management of government suppliers; (v) improve internal management procedures; or (vi) other (see Elston and Zhang 2023).<sup>3</sup>

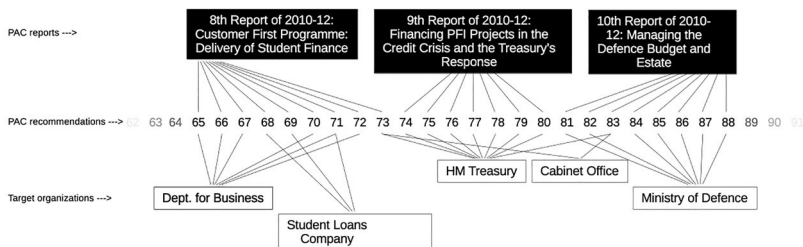
Fourthly, recommendations that require coordinated action among two or more ministries or agencies may be less likely to be accepted, since inter-departmental cooperation can be difficult (Bogdanor 2005; Kavanagh

and Richards 2001). We therefore code whether each recommendation required joint or unilateral action.

Several other factors that might affect propensity to accept or reject PAC recommendations, such as committee leadership and the political make-up of both the government and parliament, are largely controlled for by our research design and timeframe. A single chair of the PAC (Margaret Hodge) and single Comptroller and Auditor General (Amyas Morse) were in post throughout the five years of the Coalition Government, 2010–15, during which time there was also only one prime minister and deputy, one chancellor, and a general slowing in the rate of turnover in other ministerial positions (Sasse *et al.* 2020). Organisational culture in departments and agencies, attitudes towards learning from feedback, and administrative capacity for deliberation and implementation might also affect responses. We attempt to deal with these organisation-level factors through our multi-level modelling.

### Empirical strategy

Our dataset contains two separate nesting structures, and so is ‘cross-classified’ (Snijders and Bosker 2012). Each PAC recommendation is associated with both the report from which it came, and the organisation to whom it is directed. These nesting structures are independent of each other, because the PAC often makes recommendations to parts of government relevant to, but not primarily responsible for, the policy issue under investigation. Figure 1 illustrates this for an excerpt of our dataset. Observe how HM Treasury is targeted at least once in all three reports in the data extract, and Cabinet Office features in two of them. In this data structure, each individual unit (recommendations 65, 66, ... n) is not equally independent of each other unit in the manner assumed by standard regression. To avoid biases in the parameter estimates, we therefore employ cross-classified multilevel logistic



**Figure 1.** Cross-classified data structure. *Source:* Based on coding of three PAC reports issued during December 2010.

regression. Our three-level model has two random-effects, one at the report level and one at the targeted organisation level (Woltman *et al.* 2012).

### **Qualitative analysis**

Our regression analysis establishes the overall pattern of problem denial for three tiers in the machinery of government – core executive, cabinet departments, and arm’s-length administrative agencies. We then use qualitative analysis of a sample of hearing transcripts to further explore the results. The sample consists of all instances in which the committee returned to the same topic on two occasions during the 2010–15 parliament.<sup>4</sup> For example, financial management in the Ministry of Justice was covered in both 2011 and 2012, and the Department for Health’s Cancer Strategy was examined in 2011 and 2015. This approach allowed us to monitor relations over time between the committee and individual account-givers in respect of the same topic and performance issues, and so observe any deterioration in credibility as a result of serial problem denying or any ‘staged retreat’ as new evidence came to light. In total, we identified 15 such serial inquiries, involving 30 hearing transcripts and amounting to 805 pages of text. These were coded in NVivo for a range of themes, including problem denial and problem acceptance, displays of incredulity from the committee (e.g. interruptions, accusations of dishonesty), and alternative blame management strategies (e.g. scapegoating). Lastly, themes were compared across the three tiers of government – core executive, ministerial departments, and administrative agencies – to shed light on the regression results.

## **Results**

### **Regression analysis**

Table 1 presents the descriptive statistics for our quantitative dataset. Government accepted 77% of the 1,472 recommendations made during 2010–15, after removing excluded cases. About one-fifth (22%) of recommendations were directed to the core executive; four-fifths (80%) to ministries (including those in core executive); and, hence, 20% to arm’s-length administrative agencies – principally non-ministerial departments, executive agencies and non-departmental public bodies (see Cooper *et al.* 2024 for definitions of these subtypes). The PAC specified remedial action in 96% of cases, most often suggesting more analysis (27%), disclosure of information (27%), or the issuing of guidance to subordinate bodies

**Table 1.** Descriptive statistics.

Variable	Mean (%)	Standard deviation	Min.	Max.	N
Recommendation accepted	(0.77)	0.42	0	1	1, 472
Core executive	(0.22)	0.42	0	1	1, 472
Ministry	(0.80)	0.40	0	1	1, 472
Type of action					1, 472
Analysis, research and data	(0.27)	0.45	0	1	1, 472
Clarify and disclose	(0.27)	0.44	0	1	1, 472
Contract management	(0.05)	0.22	0	1	1, 472
Guidance and control	(0.26)	0.44	0	1	1, 472
Internal management	(0.11)	0.31	0	1	1, 472
Other	(0.04)	0.19	0	1	1, 472
Coordinated action					1, 472
Individual	(0.86)	0.34	0	1	1, 472
Joint	(0.10)	0.30	0	1	1, 472
Not specific	(0.04)	0.19	0	1	1, 472
Media attention (report-level)	3.53	3.68	0	20	235
Election (report-level)	(0.22)	0.42	0	1	235

**Table 2.** Multilevel regression models: recommendation acceptance.

	Model I	Model II	Model III
Core executive	0.39** (0.11)	0.40** (0.11)	0.41** (0.12)
Ministry		0.94 (0.19)	0.90 (0.24)
Type of action			(Ref.)
Analysis, research and data			
Clarify and disclose			1.02 (0.22)
Contract management			0.60 (0.26)
Guidance and control			1.05 (0.23)
Internal management			0.93 (0.28)
Other			7.45 (9.78)
Coordinated action			(Ref.)
Individual			
Joint			1.23 (0.36)
Not specific			0.09 (0.13)
Media attention			0.97 (0.04)
Electoral cycle			2.57* (0.94)
Constant			8.44*** (2.25)
Variance level I (department)	0.09 (0.14)	0.10 (0.14)	0.07 (0.14)
Variance level II (reports)	2.81 (0.54)	2.81 (0.54)	2.74 (0.57)
Log likelihood	-688.48	-688.46	-682.60
Sample size (recommendations)	1,472	1,472	1,472
Number of reports	235	235	235

Reporting odds ratios.

\* $p < .05$ ; \*\* $p < .01$ ; \*\*\* $p < .001$ . Standard error in parenthesis.

(26%). Most recommended actions could be undertaken individually, with only 10% requiring inter-organisational coordination. The average media-attention score for each inquiry was 3.53 news stories per PAC inquiry, with occasional outliers.

Table 2 presents the cross-classified logistic regression models examining predictors of recommendation acceptance. Results are expressed as odds ratios, where a value  $<1.0$  indicates a reduced likelihood of the recommendation being accepted, which is our proxy for problem denial. Model 1 regresses recommendation acceptance against the core executive dummy. Model 2 regresses recommendation acceptance against the core executive and ministry dummy variables. Model 3 is the same as Model 2 but also includes all control variables. The statistically significant coefficients with a value below 1.0 for core executive across all three models indicate that recommendations directed at HM Treasury, the Cabinet Office, and the Prime Minister's Office are less likely to be accepted than those aimed at the rest of government. This is consistent with Hypothesis 1. Conversely, the results in Models 2 and 3 fail to support the second hypothesis that cabinet ministries also problem deny more than administrative agencies. While the odds ratio for the ministries variable is still  $<1.0$  and so consistent with our prediction, the results are not statistically significant.

Figure 2 graphs the predicted probability of recommendation acceptance with 95% confidence intervals. The predicted probabilities are derived from Model 3, holding all control variable constant at their mean value. The figure shows that the chance of the core executive accepting a PAC recommendation is 70%, which is 11 percentage points lower than for the remainder of the sample. Conversely, the predicted probability of accepting a recommendation is nearly indistinguishable when comparing ministries and arm's-length bodies.

As previously discussed, performance auditing covers both low-salience and 'routine' policy issues, and high-salience topics likely to attract a lot of media, public and political attention. To better explore the impact of salience on our results, Table 3 interacts the main predictor variables with the media attention variable, and Figures 3 and 4 graph the revised

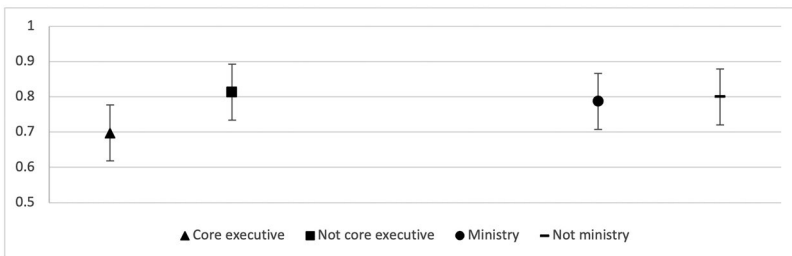


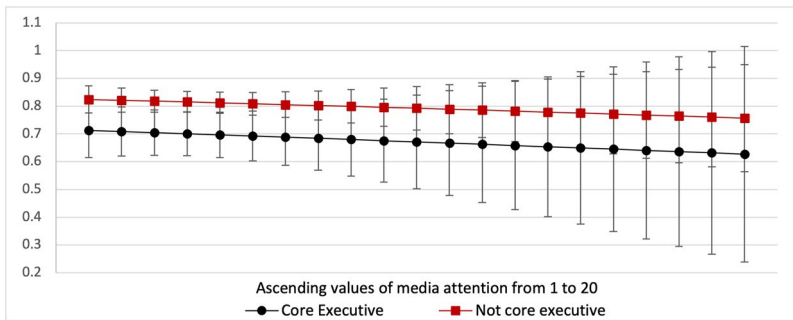
Figure 2. Predicted probability of accepting recommendations, with 95% confidence intervals. Based on Model 3. Control variables held constant at mean value.

**Table 3.** Multilevel regression model: Interaction between main predictors and media attention.

	Model IV
Core executive	0.41* (0.17)
Ministry	0.79 (0.23)
Core executive*Media attention	1.00 (0.08)
Ministry*Media attention	1.03 (0.06)
Type of action	
Analysis, research and data	(Ref.)
Clarify and disclose	1.02 (0.22)
Contract management	0.60 (0.26)
Guidance and control	1.05 (.23)
Internal management	0.93 (0.27)
Other	7.38 (9.25)
Coordinated action	
Individual	(Ref.)
Joint	1.24 (0.36)
Not specific	0.10 (0.12)
Media attention	0.95 (0.06)
Electoral cycle	2.57* (0.95)
Constant	9.28*** (3.17)
Variance level I (department)	0.07 (0.14)
Variance level II (reports)	2.73 (0.57)
Log likelihood	-682.49
Sample size (recommendations)	1,472
Number of reports	235

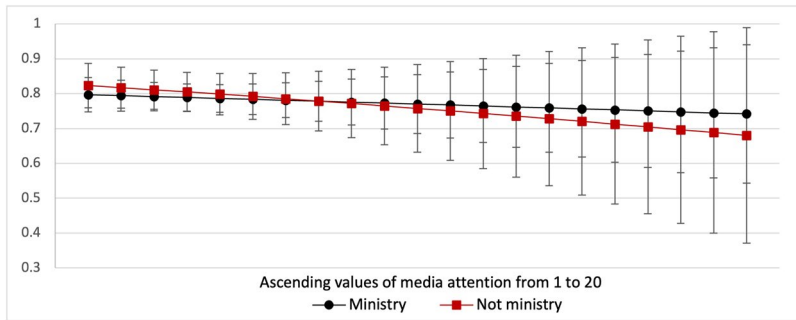
Reporting odds ratios.

\* $p < .05$ ; \*\* $p < .01$ ; \*\*\* $p < .001$ . Standard error in parenthesis.



**Figure 3.** Probability of accepting recommendations: Interaction between core executive and media attention. Predicted probability with 95% confidence intervals. Based on Model 4 (Table 3). Control variables held constant at mean value.

predicted probabilities. As the overlapping confidence variables indicate, our main findings with respect to seniority within the machinery of government are *not* moderated by our media salience variable. Media attention reduces the probability of accepting a recommendation in a manner that is similar for all types of government bodies.



**Figure 4.** Probability of accepting recommendations: Interaction between ministry and media attention. Predicted probability with 95% confidence intervals. Based on Model 4 (Table 3). Control variables held constant at mean value.

### *Qualitative evidence*

Our regressions provide mixed support for the effect of seniority on problem denial. Expectations were confirmed for responses from the core executive, but not in the comparison of cabinet ministries and administrative agencies. We now use our qualitative evidence to interrogate this inconsistency.

Problem denial is a recurrent theme in committee hearings, particularly towards the start. Often, the rebuttals are mild-mannered: ‘I don’t quite agree with that,’ and ‘That is not a characterisation that I recognise.’ Sometimes they are more forceful: ‘It simply is not correct to say that...,’ and ‘We made a strategic decision, on which you clearly have some differences of view...,’ and ‘At the risk of being irritating, [name of committee member], I repeat again...’ On one occasion, when a government contractor was asked, ‘Are you disputing the [NAO’s] findings?’, the witness boldly replied: ‘I am.’ On another, when told that ‘You are rescuing a shambles...’, a permanent secretary retorted: ‘It is not a shambles.’ After the interrogator re-iterated, ‘It was a shambles,’ the reply was again: ‘No, I’m afraid that I am not going to accept that.’

The basis for these rebuttals varies. Often, the audit judgement is said to be outdated: ‘We are now a lot further on than the position described in the [NAO’s] Report;’ ‘there has been a whole 11 months of progress since [that data was collected].’ Similarly, witnesses may concede past mistakes as a contrast to current improvements: ‘A lot of the comments in the Report on the historic situation are what I might call ‘a fair cop.’ But the committee has become wise to this tactic of denouncing the past to enhance the present, and the Chair complained bitterly during one evidence session: ‘Everybody says – we get this endlessly in our hearings – “totally wrong in the past, we have got it all much better in the future.”’

Alternatively, witnesses sometimes deny problems by drawing attention to positive but overlooked aspects of the NAO's evidence: '[We] create[d] a performance and efficiency programme, on which the Report congratulates us, quite rightly.' Or they challenge the premise of a question or comparison. For instance, asked about budget deficits in a new type of autonomously-governed school, a witness from the Department for Education quoted figures showing these were comparable in scale to deficits in conventional schools. Similarly, sometimes the aim is to adjust the benchmark against which performance is being harshly judged by explaining the technical difficulties or trade-offs involved. For example, in an exchange with the Nuclear Decommissioning Authority about project delays and budget overruns, a witness argued: 'We always have to balance the sense of urgency with the sense of making sure it is done correctly.'

Almost all such problem denials irk the committee. Sometimes, members express immediate disbelief: 'You make it sound as if everything is very rosy,' 'It is almost like we are in parallel universes,' 'You are seriously suggesting...?', and 'This is the most Alice-in-Wonderland [evidence] session...'. Occasionally, the committee is so sceptical of the denial that they openly question the honesty of the testimony they receive: 'Somebody is not telling the truth,' 'Some of [the answers] are dissembled a tiny bit,' and 'We are finding it really difficult to get what I would consider to be totally frank answers from our witnesses today.'

Moments of problem denial are often accompanied by an increase in interruptions by committee members cutting across witnesses. Such interruptions are already commonplace, given the time-pressed nature of PAC hearings, the length of the NAO reports that inform them, the number of committee members wishing to ask questions, and frequent suspensions while MPs are called to a vote in the House. But the rate of interruption increases appreciably when the committee becomes sceptical or frustrated. 'This is gobbledygook,' 'Answer the simple question,' and 'We love to have honest answers' are some of the more severe interventions. Sometimes, a series of interruptions occurs in such rapid succession that either the witness or another more sympathetic committee member asks that the rest of the answer be heard before the new point raised by the interruption is addressed. (We also coded the reverse situation of PAC questioners being interrupted by witnesses, the incidence of which is about a quarter that of committee-led interruptions.)

The Chair is particularly quick to intervene if witnesses seem to dispute facts and figures that have already received departmental clearance through the NAO's routine fact-checking consultations: 'You signed off that Report, [name of witness];' and 'But, [name], you signed off on the NAO Report.' Once, a witness who was new to their role and to appearing before committee was prevented from providing updated but

unaudited statistics: 'I am going to stop you because it is not in our papers and not in the NAO Report, and one thing you need to learn here [when appearing before the PAC] is that we ... take our evidence on the basis of NAO evidence.' At a different hearing, a more experienced official was similarly rebuked: 'You're the one who specialises in [providing] 'new' figures [after the Report is complete]. We don't. We take solid, audited, good figures.'

Unqualified problem *acceptance* is rare in the sample that we examined. Very occasionally, a concession is made at the very outset of a session, as if planned in advance. (Recall that NAO evidence is published weeks or more prior to the PAC hearing, and witnesses prepare extensively, including by receiving a briefing from the Treasury Officer of Accounts – an official in the finance ministry whose role is discussed further below.) Otherwise, if a witness remains steadfast in their defence, the chair or their deputy may close a hearing with a strong reprimand: 'It is simply unacceptable to say, "We couldn't predict it," or "It just happened"; and 'It would be nice if there was an apology for the lost millions to the British taxpayer.' Conversely, on at least two occasions (both after particularly combative hearings) witnesses latterly sought to modify their position. After giving evidence on a high-profile and problematic welfare project (the 'shambles' referred to earlier), a permanent secretary was asked why he thought his department's performance was acceptable. The response was contrite: 'I apologise if I gave that impression. I am absolutely agreeing with you ... that this standard is not remotely acceptable.' Similarly, in a hearing on cancer services, a witness from a health agency concluded: 'I end where we began: I accept that, as a result of all the restructuring [of the National Health Service], there was probably a bit of a loss of momentum...' Consistent with the staged-retreat model (Hood *et al.* 2016) and the idea of escalating concessions being made reluctantly and only after 'trial-and-error' (Hinterleitner, 2017: 250), both of these last-ditch admissions came after vociferous problem denial had failed to mollify the committee.

Turning to the question of why the core executive differs from the rest of government by undertaking more frequent problem denials: the transcripts involving this handful of senior departments stand out in several respects. Firstly, the rate of interruption differs significantly when Cabinet Office and HM Treasury give evidence before the PAC.<sup>5</sup> For the six hearings where these departments were lead (rather than supporting) witnesses, the average was 8 coded interruptions per hearing, compared with an average of 21 interruptions for the rest of the sample. Long, multi-paragraph responses are also far more common when these senior departments give testimony. Hence, rather than these more audacious problem deniers experiencing more combative hearings with the PAC, the reverse appears to be the case.

Secondly, both core executive witnesses and PAC members explicitly refer to their shared interest in promoting value for money among other spending Departments. For instance, in a hearing about decentralisation, a Treasury official said:

It should be possible for *the NAO and indeed this Committee and the Treasury* to check whether these data are being provided; if they are not, it is the duty of *all of us* to hold the Department to account. (emphasis added)

Here, the grouping of NAO, PAC and Treasury as parties jointly requiring performance data from departments, plus the explicit reference to the shared duty – ‘of all of us’ – to hold the rest of Whitehall to account, clearly aligns the finance ministry with parliament and its auditor more than with its peer cabinet departments. Similarly, at an earlier hearing, the Treasury said of the government’s recent innovations in public service delivery:

These issues present challenges for *the Treasury, the Public Accounts Committee, and the NAO*, but I can’t believe it is beyond *our wit* to develop a system that can give Parliament the necessary level of assurance about how taxpayers’ money is spent. (emphasis added)

Again, it is for the trio of finance ministry, committee and auditor to confront the shared challenge of protecting taxpayers; and it is up to their combined ingenuity – ‘our wit’ – to find solutions. Nor is this shared mission new. Several witnesses referred to the historic alliance between parliament and finance ministry, whereby arrangements for securing accountability for public spending had been ‘agreed between the Treasury and this Committee over very many decades,’ including via a ‘concordat agreed between this Committee and the Treasury in 1932.’<sup>6</sup>

Although such expressions of alliance mostly came from civil servants, the committee itself alluded to the same view on several occasions. For instance, the Chair spoke of how ‘*we can all do our job better*’ if accountability is clarified, and another member spoke of ‘a *cosy consensus*’ between the Treasury and Committee about the need to slow the pace of turnover in senior roles in Whitehall. Moreover, when Treasury officials appeared as supporting (rather than primary) witnesses alongside a spending department, the PAC often included them in the discussion as something more akin to advisors than co-defendants. For instance, at the start of one hearing about social security reform, the Chair directed the first question to the Treasury by asking why it took so long to agree the spending department’s business case. By immediately surfacing the finance ministry’s doubts about the scheme before proceeding to the main testimony from the department, the PAC utilised the Treasury as if witness-for-the-prosecution. On other occasions, the committee’s

heightened trust in the Treasury and Cabinet Office was evident when they were asked to confirm that they would double-check other departments' decisions before allowing them to proceed with policy reforms, to which they dutifully replied: 'We ... have a series of tests to run before we approve'; 'We shall not sign off a specific number until we see the final business case;' and 'There is a whole bunch of things that the Treasury is always interested in ... before committing.'

Thirdly, on at least two occasions, the Committee initiated discussions with witnesses from the core executive that appeared to be motivated by a desire to 'compare notes' about how the rest of Whitehall was performing. In a hearing about major projects, the Cabinet Office was asked which initiatives were on its 'hot list' as most at-risk of delay or cost overrun. After receiving a short run through of the main concerns (which again included the welfare 'shambles' above), the PAC Chair continued: 'If you had asked us [i.e. the Committee] the same question, we would have given you the same list.' Similarly, in a discussion about preparations to meet lower spending allocations during the Coalition Government's programme of austerity, a Treasury official noted that 'departments are in slightly different places.' This prompted a lengthy exchange between several witnesses and committee members about which particular departments were ahead or behind the pack: 'The only one that we felt was really on top of it was Transport, which had started early' (PAC); '[Justice] started off very well' (Cabinet Office) and 'for the first time, I feel more confident about [Defence]' (Cabinet Office again); 'You did not mention [Revenue] in your list of good ones' (PAC) 'Or Education' (PAC again); 'I would add Health, rather importantly' (HM Treasury). Again, these discussions appear more as dialogue between peers than interrogation of an agent.

There are institutional signs of this alliance, too. As well as the inclusion of the Treasury minister as an *ex officio* (but absent) member of the PAC, a senior civil servant, known as the Treasury Officer of Accounts, attends all PAC meetings, briefs government witnesses in advance of evidence sessions, arranges for government responses to the committee to be published afterwards, and undertakes other liaison duties between committee and executive.<sup>7</sup> As White and Hollingsworth (1999: 126–127) observe, the result is that 'a number of officials from the Treasury are intrinsically linked to the PAC, and *sit on both sides of the fence ...* [reflecting] the close relationship between, and *shared aims of*, the PAC and the Treasury' (emphasis added). Indeed, the Treasury refers to itself as parliament's 'guardian' in Whitehall (Constitution Committee 2013; Hood *et al.* 2023), protecting its interests in the face of insatiable demands for increased financing from spending departments.

None of this should imply that the PAC doesn't enjoy occasional cordial relations with other departments outside of the core executive. And

nor is it the case that the senior departments and Committee sit hand-in-glove. Tensions can be found. In particular, the PAC can regard the Treasury as too soft on departments, or too slow to intervene before problems spiral out of control. ‘One of our frustrations in this Committee,’ said the Chair, ‘is that you get allocated a sum of money [from the Treasury] and as long as you live within it they do not give a toss, really, what happens within that envelope.’ But this complaint only reinforces the committee’s general expectation of cooperation from the finance ministry, and annoyance when the latter proves too hesitant at what the PAC views to be its proper task.

Altogether, the most striking aspect of the *entente cordiale* between the Public Accounts Committee, HM Treasury and Cabinet Office is that it does *not* result in greater consensus about the specific errors uncovered in performance audits relating to programmes run by the core executive. It would be natural to assume, given the state of relations described above, that these value-for-money zealots in parliament and executive would tend to agree with one another about audit results *more* than is the case with other departments. But the regression results reveal the opposite to be true: spending departments and agencies accept more of the PAC’s recommendations than the core executive does. To understand this paradox, we return to the concept of relational distance.

### **Discussion: relational distance and problem denial**

We set out to investigate whether seniority within the machinery of government enables problem denial in the same manner as it often does for other blame management strategies, like delegation and policy abstinence. Our first idea was that self-confidence associated with gaining highest office would embolden senior officeholders to problem deny more freely than foot soldiers. We saw many instances of self-confident leadership in the qualitative analysis above; but in order for this to explain the observed inconsistencies in how different tiers of government respond to the PAC, self-confidence would need to be most pronounced among the core executive, which problem-denies most often. Yet this was not the case. Indeed, some of the most assured rebuttals (‘It was not a shambles ... I am now going to accept that’) came from ordinary spending departments, and even from a government contractor.

Our second, related idea was that gaining seniority would reduce the risk of being scapegoated by any higher authority, in the manner of the much-discussed ‘lightning rod’ (Ellis 1994). Again, this might embolden the would-be problem denier to pursue more audacious denials. But, empirically, if this were the case we should find that arm’s-length administrative agencies problem-deny *less* than the rest of Whitehall, these being

the lowest tier of the government hierarchy and the most easily scapegoated in the Machiavellian tradition (Cooper *et al.* 2024; Mortensen 2016). Again, the null results for Hypothesis 2 refute this mechanism.

Our third expectation differed from the first two in that it related less to an inherent advantage of seniority than a potential accompaniment in some circumstances. Relational distance – ‘the degree to which [two parties] participate in one another’s lives’ (Black 2010: 40) – could affect trust between account-giver and an accountability forum. If shared interests lead to greater trust between principal and agent, the latter may have greater licence to rebut, explain and justify, rather than simply to concede. That is, where relational distance is low and preferences and objectives overlap, problem deniers may be emboldened by their expectation of a more benign reception from a friendlier and more sympathetic overseer.

We find considerable support for this third explanation. Despite the higher denial rate among the Treasury and Cabinet Office (confirming Hypothesis 1), PAC hearings with these senior departments are *less* combative and interrupted than those with other parts of government. Thus, while more criticism is rebutted by the core executive, the committee is less disbelieving of and frustrated by such denials compared with other departments that problem-deny less. This implies that the long-standing ‘special relationship’ between the PAC and, particularly, the finance ministry creates conditions in which bolder problem denials can be countenanced. Both committee and core executive want to crack down on wasteful spending and maximise value for taxpayers. This overlap in mission is reinforced by the aforementioned overlaps in personnel. Moreover, each party takes the opportunity to compare notes with the other about the spending departments that they jointly oversee. They each have the same data requirements for measuring performance, and acknowledge a shared duty to hold departments to account based on that data, including by divining new oversight arrangements to accommodate innovations in public service delivery. Finally, when the Treasury is thought to be wavering in this joint endeavour, the relationship with the committee becomes strained.

All of this suggests that, while problem denial is constrained by *plausibility* and *reputation* (Bovens *et al.* 1999; Hood 2011; Hood *et al.* 2016; McGraw 1990), it is also enabled by *trust*. Where an accountability forum is willing to ‘give the benefit of the doubt’ to an account giver whose motivations are unquestioned, the rate of problem denial will increase, all else equal. Being ‘of one mind’ as to the need for expenditure restraint, the PAC is more receptive to the Treasury’s arguments about why apparent errors should not be regarded as such. Anticipating this friendlier reception, the senior departments can regard problem denial as more viable than other account-givers whose relations with the committee are less resilient.

This is consistent with the literature on regulatory capture, which suggests that relational distance significantly affects regulatory behaviour. Where principal and agent are closer in background, status, and interests, more trusting and less inquisitorial regulation can result (Ashworth *et al.* 2002; Hood *et al.* 1999). Our empirical results suggest a similar process is at play when it comes to problem denial: if relational distance between accountability forum and account giver is *lower*, then receptivity to problem denials will be *higher* and the strategy will be used more freely.

## Conclusion

Problem denial is the starting place for many blame games; yet it is relatively neglected in theoretical and empirical research. By focusing on problem denial in the context of performance audits, we have sought to explore potential enablers of this choicest blame avoidance strategy, whilst also moving beyond the case study methodology that currently predominates in this literature. Analysing individual policy flops (Hinterleitner 2020), public service failures (Boin *et al.* 2010; Moynihan 2012; Triantafyllidou and Yannas 2023), or scandals resulting from personal misconduct (Hood *et al.* 2016) has, of course, been hugely valuable in allowing scholars to uncover, blow-by-blow, the unfolding of major blame games. But in opting for a mixed-methods study of more routine performance auditing, we have been able to examine the influence of a specific variable (seniority) on problem denial tactics for a large number of bureaucracies subject to the same accountability process, whilst holding constant a variety of other relevant factors.

On the face of it, our empirical results partly support the idea that seniority confers advantages on the problem-denier, given the increased rate of rebuttal among the core executive compared with the rest of government. But the qualitative evidence points to a more nuanced explanation, in which seniority masks the more fundamental enabler of problem denial: trust resulting from low relational distance. In our case, relational distance between accountability forum and account-giver was lowest for senior actors within the machinery of government, rather than foot soldiers. But this need not be the case, and future research should seek empirical opportunities to test the reverse situation in which subordinate members of the organisational hierarchy enjoy lowest relational distance with a powerful accountability forum. One example may be blame games arising in the context of self-regulated professionals like medics or lawyers, where shared training and experience among account-givers and account-takers could increase receptivity towards, and understanding, of the frontline's problem denials.

## Limitations and next steps

There are several limitations to our analysis. One is that rejection of a PAC recommendation remains but a proxy for problem denial, affording large-N analysis but at the expense of qualitative nuance. For instance, it is conceivable that government may accept that a problem exists in principle, but regard this as either too difficult or too costly to remedy, and so reject the audit recommendation in order to avoid the outlay of resources. (Indeed, better-resourced departments are more likely to accept and implement PAC requests; see Elston and Zhang (2025).) Another challenge is that the types of audit recommendations submitted to the core executive may differ in important but unobserved ways from those submitted to the rest of Whitehall, biasing our comparison of how different tiers of government respond to the PAC. We attempt to accommodate this by controlling for the type of remedial action requested by the committee, but this may not entirely address the problem. And a third set of limitations relates to the context of our study: the bureaucratic (rather than ministerial) nature of the performance auditing process, the programme of fiscal austerity which overshadowed the period that we examine, the particularly forceful personality of the PAC chair during this time, and the hung parliament and coalition government which are extremely rare in the British/Westminster context. All of these factors may limit the external validity of our results.

Nonetheless, blame management in contemporary politics need not only be studied through occasional, high-profile and high-stakes blame games, in which significant failures of policy, public services or personal conduct dramatically but temporarily grab public, media and political attention. Though valuable, case evidence cannot easily substantiate the blame theorists' core contention that negativity bias and self-preservation are 'essential for a realistic understanding of the nature and workings of *political systems*' (Hinterleitner and Sager 2017: 587, emphasis added). Rather, this requires much more 'everyday' data on blame, of the kind explored above.

## Notes

1. For a fuller account of the NAO and its performance auditing process, see White and Hollingsworth (1999), Lonsdale (2008), and Dewar and Funnell (2016).
2. Government responses mostly consist of explicit 'agree' or 'disagree' statements, followed by short justifications. This differs from the vaguer replies typically sent to department-specific committees (Benton and Russell 2013). Coding of responses was thus relatively straightforward, though some occasional idiosyncratic replies still needed interpreting.

3. One researcher coded the entire dataset and marked each code as either a 'centre' or 'edge' case, the latter (30 per cent) indicating cases that potentially met criteria for two or more codes. A second researcher then blind double-coded a randomly-selected 15 per cent of centre cases, and all edge cases. For centre cases, an agreement of 90 per cent was reached without discussion, with a Cohen's Kappa value of 0.881. Thus, the first researcher's centre codes were retained unmodified. For edge cases, the initial agreement was 70 per cent, with a Kappa of 0.634. All disputed edge codes were then agreed through discussion. By convention, Cohen's Kappa coefficients of  $>0.81$  are typically interpreted as "near perfect" agreement, while coefficients of 0.61–0.80 indicate 'substantial' agreement (Altman 1999; Landis and Koch 1977).
4. To make the analysis manageable and avoid bias from outliers, we excluded the few cases in which the committee returned to the same topic on more than one occasion. We were also conservative in identifying serial inquiries, excluding those on similar general themes (e.g. taxation) where the PAC did not explicitly designate its second inquiry as a 'follow-up' or 'return to' the issues discussed in the first. Typically, this is measured by a self-citation in the preface to the second report.
5. The third permanent member of the core executive, the very small Prime Minister's Office, is not a lead witness for any of the sampled inquiries.
6. The 1932 concord between Treasury and PAC specifies when and how departments can incur expenditure in advance of the relevant legislation becoming law (Hood *et al.*, 2023, ch. 2). The motivation is that, sometimes, to delay authorisation until a Bill is passed can undermine value-for-money.
7. Historically, the Comptroller and Auditor General (the Head of the NAO) was also a Treasury official, and the Exchequer and Audit Department a unit within the Treasury, until the separate and independent NAO was created in 1983 (Dewar and Funnell 2016).

## Acknowledgements

We are grateful for excellent research assistance from Yuxi Zhang, Rachel Darby, Ben Hart, and Edgar Gutiérrez Aiza. A working paper was presented the UK Political Studies Association Annual Conference in 2021. We are grateful for comments received.

## Disclosure statement

No potential conflict of interest was reported by the author(s).

## Funding

This research was funded by the Research England Strategic Priorities Fund [award no. 0010374] and the John Fell Fund [award no. 0008399].

## Notes on contributors

*Thomas Elston* is Associate Professor of Public Administration at the Blavatnik School of Government, University of Oxford. He is the author of *Understanding*

and *Improving Public Management Reforms* (Policy Press 2024). He researches the organisation and management of public services, and has published with the *Journal of Public Administration Research and Theory*, *Public Administration Review*, and *Journal of Policy Analysis and Management*.

**Christopher A. Cooper** is Professor of Public Management at the University of Ottawa. His research investigates the relationship between politics and administration within modern bureaucracies. He is the author of *At the Pleasure of the Crown: The Politics of Bureaucratic Appointments* (UBC Press 2020). His research has appeared in journals such as *Public Administration Quarterly*, *Review of Public Personnel Administration* and *Governance*.

**Anna Bilous** studied economics and international business at the University of Cambridge, and works as a public sector consultant.

## ORCID

Thomas Elston  <http://orcid.org/0000-0001-6659-7928>

Christopher A. Cooper  <http://orcid.org/0000-0003-1423-3668>

## References

- Altman, Douglas (1999). *Practical Statistics for Medical Research*. Boca Raton: Chapman & Hall/CRC.
- Ashworth, Rachel, George Boyne, and Richard Walker (2002). 'Regulatory Problems in the Public Sector: Theories and Cases', *Policy & Politics*, 30:2, 195–211.
- Austin, John (1957). 'A Plea for Excuses', *Proceedings of the Aristotelian Society*, 57:1, 1–30.
- Bach, Tobias, and Kai Wegrich (2019). 'The Politics of Blame Avoidance in Complex Delegation Structures: The Public Transport Crisis in Berlin', *European Political Science Review*, 11:4, 415–31.
- Benton, Meghan, and Meg Russell (2013). 'Assessing the Impact of Parliamentary Oversight Committees: The Select Committees in the British House of Commons', *Parliamentary Affairs*, 66:4, 772–97.
- Black, Donald (2010). *The Behavior of Law*. Bingley: Emerald.
- Bogdanor, Vernon (ed.) (2005). *Joined-Up Government*. Oxford: Oxford University Press.
- Boin, Arjen, Paul 't Hart, Allan McConnell, and Thomas Preston (2010). 'Leadership Style, Crisis Response and Blame Management: The Case of Hurricane Katrina', *Public Administration*, 88:3, 706–23.
- Bonazzi, Giuseppe (1983). 'Scapegoating in Complex Organizations: The Results of a Comparative Study of Symbolic Blame-Giving in Italian and French Public Administration', *Organization Studies*, 4:1, 1–18.
- Bovens, Mark, Paul 't Hart, Sander Ddekker, and Gerdien Verheuveel (1999). 'The Politics of Blame Avoidance: Defensive Tactics in a Dutch Crime-Fighting Fiasco', in Helmut Anheier (ed.), *When Things Go Wrong: Organizational Failures and Breakdowns*. Utrecht: Sage, 123–48.
- Bowman, Daniel, and Andrew Roe-Crines (2023). 'The End of the Rhetorical Line? The 'Partygate' Investigation into Former UK Prime Minister, Boris Johnson', *The Political Quarterly*, 94:3, 475–80.

- Bringselius, Louise (2014). 'The Dissemination of Results from Supreme Audit Institutions: Independent Partners with the Media?', *Financial Accountability & Management*, 30:1, 75–94.
- Catino, Maurizio (2023). *Scapegoating: How Organizations Assign Blame*. Cambridge: Cambridge University Press.
- Catney, Philip, and John Henneberry (2012). '(Not) Exercising Discretion: Environmental Planning and the Politics of Blame-Avoidance', *Planning Theory & Practice*, 13:4, 549–68.
- Constitution Committee (2013). *The Pre-emption of Parliament* (HL Paper 165, Session 2012–13). London: The Stationery Office.
- Cooper, Christopher, Thomas Elston, and Anna Bilous (2024). 'Shifting the Deckchairs: How Blame Avoiders Cope with the Loss of a Scapegoat', in M. Flinders, G. Dimova, M. Hinterleitner, R. A. W. Rhodes, and R. K. Weaver (eds.), *The Politics and Governance of Blame*. Oxford: Oxford University Press, 348–75.
- Dewan, Torun, and Keith Dowding (2005). 'The Corrective Effect of Ministerial Resignations on Government Popularity', *American Journal of Political Science*, 49:1, 46–56.
- Dewar, David, and Warwick Funnell (2016). *A History of British National Audit*. Oxford: Oxford University Press.
- Dunleavy, Patrick, and Rod Rhodes (1990). 'Core Executive Studies in Britain', *Public Administration*, 68:1, 3–28.
- Ellis, Richard (1994). *Presidential Lightning Rods: The Politics of Blame Avoidance*. Kansas: University of Kansas Press.
- Elston, Thomas (2024). *Understanding and Improving Public Management Reforms*. Bristol: Policy Press.
- Elston, Thomas, and Yuxi Zhang (2023). 'Implementing Public Accounts Committee Recommendations: Evidence from the UK Government's 'Progress Reports' since 2012', *Parliamentary Affairs*, 76:3, 662–93.
- Elston, Thomas, and Yuxi Zhang (2025). 'Ready, Willing, and Able? Bureaucratic Capacity, Slack Resources and Political Control', *Journal of Public Administration Research and Theory*, 35:4, 452–68.
- Erskine, Laura (2012). 'Defining Relational Distance for Today's Leaders', *International Journal of Leadership Studies*, 7:1, 96–113.
- Gaines, Brian, Mark Goodwin, Stephen Bates, and Gisela Sin (2019). 'A Bouncy House? UK Select Committee Newsworthiness, 2005–18', *The Journal of Legislative Studies*, 25:3, 409–33.
- Garz, Marcel (2014). 'Good News and Bad News: Evidence of Media Bias in Unemployment Reports', *Public Choice*, 161:3–4, 499–515.
- Gilad, Sharon, Moshe Maor, and Pazit Bloom (2015). 'Organizational Reputation, the Content of Public Allegations, and Regulatory Communication', *Journal of Public Administration Research and Theory*, 25:2, 451–78.
- González-Díaz, Belén, Roberto García-Fernández, and Antonio López-Díaz (2013). 'Communication as a Transparency and Accountability Strategy in Supreme Audit Institutions', *Administration & Society*, 45:5, 583–609.
- Green, Jane, and William Jennings (2017). *The Politics of Competence: Parties, Public Opinion and Voters*. Cambridge: Cambridge University Press.
- Heffernan, Richard (2003). 'Prime Ministerial Predominance? Core Executive Politics in the UK', *The British Journal of Politics and International Relations*, 5:3, 347–72.

- Heffernan, Richard (2006). 'The Prime Minister and the News Media: Political Communication as a Leadership Resource', *Parliamentary Affairs*, 59:4, 582–98.
- Hinterleitner, Markus (2017). 'Reconciling Perspectives on Blame Avoidance Behaviour', *Political Studies Review*, 15:2, 243–54.
- Hinterleitner, Markus (2020). *Policy Controversies and Political Blame Games*. Cambridge: Cambridge University Press.
- Hinterleitner, M., and Fritz Sager (2015). 'Avoiding Blame—a Comprehensive Framework and the Australian Home Insulation Program Fiasco', *Policy Studies Journal*, 43:1, 139–61.
- Hinterleitner, Markus, and Fritz Sager (2017). 'Anticipatory and Reactive Forms of Blame Avoidance: Of Foxes and Lions', *European Political Science Review*, 9:4, 587–606.
- HM Treasury (2015). *The Accounting Officer's Survival Guide*. London.
- Hodge, Margaret (2016). *Called to Account: How Corporate Bad Behaviour and Government Waste Combine to Cost Us Millions*. London: Little, Brown.
- Hood, Christopher (2011). *The Blame Game: Spin, Bureaucracy and Self-Preservation in Government*. Oxford: Princeton University Press.
- Hood, Christopher, Oliver James, George Jones, Colin Scott, and Tony Travers (1999). *Regulation Inside Government: Waste-Watchers, Quality Police, and Sleaze-Busters*. Oxford: Oxford University Press.
- Hood, Christopher, William Jennings, and Paul Copeland (2016). 'Blame Avoidance in Comparative Perspective: Reactivity, Staged Retreat and Efficacy', *Public Administration*, 94:2, 542–62.
- Hood, Christopher, William Jennings, Ruth Dixon, Brian Hogwood, and Craig Beeston (2009). 'Testing Times: Exploring Staged Responses and the Impact of Blame Management Strategies in Two Examination Fiasco Cases', *European Journal of Political Research*, 48:6, 695–722.
- Hood, Christopher, Maia King, Iain McLean, and Barbara Piotrowska (2023). *The Way the Money Goes: The Fiscal Constitution and Public Spending in the UK*. Oxford: Oxford University Press.
- International Organisation of Supreme Audit Institutions (INTOSAI). (n.d). *Fundamental Principles of Performance Auditing*. Vienna, Austria: INTOSAI.
- James, Oliver, Sebastian Jilke, Carolyn Petersen, and Steven Van de Walle (2016). 'Citizens' Blame of Politicians for Public Service Failure: Experimental Evidence about Blame Reduction through Delegation and Contracting', *Public Administration Review*, 76:1, 83–93.
- James, Oliver, Asmus Leth Olsen, Donald Moynihan, and Gregg Van Ryzin (2020). *Behavioral Public Performance: How People Make Sense of Government Metrics*. Cambridge: Cambridge University Press.
- Kahneman, Daniel (2011). *Thinking, Fast and Slow*. New York: Farrar, Straus and Giroux.
- Kavanagh, Dennis, and David Richards (2001). 'Departmentalism and Joined-up Government: Back to the Future?', *Parliamentary Affairs*, 54:1, 1–18.
- Kells, Stuart (2011). 'The Seven Deadly Sins of Performance Auditing: Implications for Monitoring Public Audit Institutions', *Australian Accounting Review*, 21:4, 383–96.
- Landis, J. Richard, and Gary Koch (1977). 'The Measurement of Observer Agreement for Categorical Data', *Biometrics*, 33:1, 159–74.
- Lengauer, Günther, Frank Esser, and Rosa Berganza (2012). 'Negativity in Political News: A Review of Concepts, Operationalizations and Key Findings', *Journalism*, 13:2, 179–202.

- Lonsdale, Jeremy (2008). 'Balancing Independence and Responsiveness: A Practitioner Perspective on the Relationships Shaping Performance Audit', *Evaluation*, 14:2, 227–48.
- McGraw, Kathleen (1990). 'Avoiding Blame: An Experimental Investigation of Political Excuses and Justifications', *British Journal of Political Science*, 20:1, 119–31.
- McGraw, Kathleen (1991). 'Managing Blame: An Experimental Test of the Effects of Political Accounts', *American Political Science Review*, 85:4, 1133–57.
- Meers, Jed (2019). 'Discretion as Blame Avoidance: Passing the Buck to Local Authorities in 'Welfare Reform'', *Journal of Poverty and Social Justice*, 27:1, 41–60.
- Monk, David (2012). 'Committee Inquiries in the Australian Parliament and their Influence on Government: Government Acceptance of Recommendations as a Measure of Parliamentary Performance', *The Journal of Legislative Studies*, 18:2, 137–60.
- Moran, Michael (2015). *Politics and Governance in the UK*. Basingstoke: Palgrave Macmillan.
- Morin, Danielle (2008). 'Auditors General's Universe Revisited: An Exploratory Study of the Influence They Exert on Public Administration through Their Value for Money Audits', *Management Auditing Journal*, 23:7, 697–720.
- Mortensen, Peter (2012). "'It's the Central Government's Fault": Elected Regional Officials' Use of Blame-Shifting Rhetoric', *Governance*, 25:3, 439–61.
- Mortensen, Peter (2016). 'Agencification and Blame Shifting: Evaluating a Neglected Side of Public Sector Reforms', *Public Administration*, 94:3, 630–46.
- Moynihan, Donald (2012). 'Extra-Network Organizational Reputation and Blame Avoidance in Networks: The Hurricane Katrina Example', *Governance*, 25:4, 567–88.
- Pollitt, Christopher, Xavier Girre, Jeremy Lonsdale, Robert Mul, Hilka Summa, and Marit Waerness (1999). *Performance or Compliance? Performance Audit and Public Management in Five Countries*. Oxford: Oxford University Press.
- Resodihardjo, Sandra, Carola van Eijk, and Brendan Carroll (2012). 'Mayor vs. Police Chief: The Hoek Van Holland Riot', *Journal of Contingencies and Crisis Management*, 20:4, 231–43.
- Rhodes, R. A. W. (2011). *Everyday Life in British Government*. Oxford: Oxford University Press.
- Sasse, Tom, Tim Durrant, Emma Norris, and Ketaki Zodgekar (2020). *Government Reshuffles: The Case for Keeping Ministers in Post Longer*. London: Institute for Government.
- Skærbæk, Peter, and Mark Christensen (2015). 'Auditing and the Purification of Blame', *Contemporary Accounting Research*, 32:3, 1263–84.
- Snijders, Tom, and Roel Bosker (2012). *Multilevel Analysis: An Introduction to Basic and Advanced Multilevel Modeling*. London: Sage.
- Soroka, Stuart (2014). *Negativity in Democratic Politics: Causes and Consequences*. Cambridge: Cambridge University Press.
- Staddon, Anthony (2015). 'The Public Accounts Committee of the House of Commons', in Z. Hoque (Ed.), *Making Governments Accountable: The Role of Public Accounts Committees and National Audit Offices*. New York: Routledge, 103–21.

- Talbot, Colin (2010). *Theories of Performance: Organizational and Service Improvement in the Public Domain*. Oxford: Oxford University Press.
- Triantafillidou, Amalia, and Prodromos Yannas (2023). 'Coping with Natural Disasters: Political Leadership Framing of the 2018 Wildfires in Greece', *Journal of Contingencies and Crisis Management*, 31:2, 212–25.
- Warwick, Donald (1975). *A Theory of Public Bureaucracy*. Cambridge: Harvard University Press.
- Weaver, Kent (1986). 'The Politics of Blame Avoidance', *Journal of Public Policy*, 6:4, 371–98.
- Weaver, Kent (1988). *Automatic Government: The Politics of Indexation*. Washington, D.C.: Brookings Institution.
- Weller, Patrick, Dennis Grube, and Rod Rhodes (2021). *Comparing Cabinets: Dilemmas of Collective Government*. Oxford: Oxford University Press.
- White, Fidelma, and Kathryn Hollingsworth (1999). *Audit, Accountability and Government*. Oxford: Clarendon Press.
- Woltman, Heather, Andrea Feldstain, J. Christine MacKay, and Meredith Rocchi (2012). 'An Introduction to Hierarchical Linear Modeling', *Tutorials in Quantitative Methods for Psychology*, 8:1, 52–69.