Understanding Accountability in the Moroccan Hospital System

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Abstract:

The aim of our article is to identify the different pressures exerted by the internal and external players involved in the accountability process in a specific context: the CHU HII Fès. By highlighting the tools developed for this purpose. To this end, we have analyzed several documents (internal and external) to identify the specific features of accountability.

1. Introduction:

Spurred on by more efficient financial management and increasingly restrictive budgetary measures, public authorities are demanding greater accountability from public establishments, and are multiplying reforms aimed at making public organizations more transparent andefficient.

These reforms are becoming increasingly common with the advent of new public management (Hood, 1991; 1995). The fundamental thesis of this trend is to transpose management principles and tools from the private sector into the public sector. Hospital organizations are no exception. However, the transposition of these tools and the introduction of these reforms into the hospital environment have given rise to concern and criticism on the part of several authors. Public service hospital regulation: a "graft" of private management techniques? In this article, the author denounces the limited capacity of hospitals to integrate the multiple reforms and their impact on the healthcare environment. Frédéric pierru, author of L'hôpital-entreprise Une self-fulfilling prophecy avortée, criticizes the inability of hospital players, particularly directors, to make use of techniques from the business world. We are therefore witnessing a cultural shift in hospital organizations, from the medical to the managerial, which is having a direct impact on the identity of professionals. We are also witnessing a shift in control methods, from clan-based control to more formalized control based on quantified indicators. However, the articulation between these two modes of control can lead to tensions between the two spheres of this professional bureaucracy: studies show that the introduction of accountability represents a challenge both to rationalize hospital expenditure and to improve the hospital sector (Free and Radcliffe,2009).

The question of accountability is of great interest to hospital organizations, as these are organizations which, a priori, seem to aim more at a form of effectiveness (public service mission) than a form of efficiency. Today, the cost of caring for patients is constantly rising as a result of new technologies and the development of therapeutic protocols. It is therefore important to improve hospital financial performance and define new approaches to reimbursement and hospital financing (Benabdallah and Fliliss, 2022). Physicians are held accountable for the quality of care they provide, and are required to report on cost indicators for their medical activity (McNulty and Ferlie, 2004). Accountability is thus being introduced into hospital life in a variety of ways, which is likely to create tensions between the administrative and medical spheres. In this article, we seek to answer the following questions: what are the conceptualizations of accountability? What are the different levels of pressure that need to be taken into account when thinking about accountability at the HII Fès

University Hospital? What are the specific tools for accountability in the case of CHU HIIFès?

2. Accountability: definitions andmodels.

Accountability is a management obligation for all public organizations, and plays an important role in steering the organization and achieving its objectives.
Accountability is a long-standing concept, the term first appearing in the English-speaking world in the 13th century (Seidman, 2005). Accountability covers a wide range of fields: political, economic, social, environmental and ethical....
In management science, this notion has attracted the interest of several authors, which justifies the large number of works and publications dealing withit.

These publications stress the need for widespread accountability, in all sectors and at all levels of the hierarchy.

1.1 Definitions

The United Nations defines it as "the obligation of officials of governmental organizations to explain the actions they take in the performance of their duties, and to justify the results obtained in relation to the objectives set".
Wathelet (2003) describes accountability as fundamental to the evaluation of public policy, the compliance of the expenditure chain and the fight against corruption.
For Broudbent and Guthrie (2008), accountability is the set of technical means and tools that ensure an entity's managerial legitimacy and responsibility through audit, control and transparency activities.
In the public sphere, accountability must be seen within the broader processes of state-building, collective citizen action and democratic representation described in current debates on the mobilization of power in the relationship between state and citizen (chhatre, 200).

1.2 Models.

Several studies have sought to classify accountability policies, with particular emphasis on the work of KOGAN (1988) and Leithwood, Earl (2000).
KOGAN (1988) has developed a categorization based on normative principles rooted in various traditions of political philosophy. This model refers to actors who have the legitimacy and power to demand accountability, or those who are obliged to render it. Kogan(1988) proposes a typology based on several dimensions:

Table 1: Accountability models and approaches according to Kogan (1988)

Model	Normative principle	Entity exercising	Who to report to
Hierarchical control	-Liberalism -policy	Political and administrative authority	Request for an account from the administrative or hierarchical chain of command
Professional	Professionalism and expertise	-Management -professional -Professional entities	Peers or professional elites.
Consumerist	-Democracy -participatory -Liberalism -	-Board establishment -Market	-Users -Local partners -Customers

Three different models can be distinguished, each with its own context.
The model of public, hierarchical control and accountability is exercised on behalf of an institutional authority represented by elected representatives or senior government officials.
In the professional model, control is exercised by professionals or the mediation of an expert body to whom is delegated the responsibility of assessing the practice and competence of its members.
In the "consumerist" model, it is the users/partners or customers who exercise the right of control, while the role of the state is limited, leaving it up to individuals to evaluate the services they receive.
Leithwood, Kenneth and Lorna (2000) define four models: professional, managerial, market/competition anddecentralization.
The market/competition model seeks to transform public organizations from "domestic" to "wild", in Carlson's (1965) terms, organizations that must fight and compete for the resources to survive. To do this, the organization must arm itself with communication, appropriate pricing and timely delivery (Kotler, Anderson 1987). This approach requires the direct service provider to be directly accountable to users.
The decentralization of decision-making powers model aims to increase the voice of those who are not heard. These parties are integrated into governing bodies. Accountability is shared between professionals and community representatives to the local community and administration.
In the professional model, the sole aim is to control professional practices, because according to this approach, professionals are held accountable for the performance of their organizations. The responsibility for control is entrusted to the members of the profession.
The managerial model, this model seeks to ensure that the organization's objectives are achieved, and it is generally the whole organization that is held accountable. But with greater responsibility for the head of the organization. So, it's up to him or her to report to the next level ofmanagement.

3. Accountability in hospitals: the case of CHUHIIFez.

The scope of accountability analysis has been broadened once accountability has been seen as a control and evaluation of organizational agents (Keasey, Wright, 1993), or as a management tool (Party, 1994).
The emergence of "New public management" in the 1970s, based on the idea that private-sector methods needed to be transferred to public organizations. This led to an initial conceptualization of the notion of performance in public organizations (Hood, 1995). Five principles define it:

- Management byresults;
- Measuring the impact of actions;
- A commitment to customersatisfaction;
- A commitment to sound publicfinances;
- Improving the accuracy of publicaccounts.

The notion of accountability is therefore central to the management of public organizations.

1.3 The different pressure levels:

In order to understand this concept at the level of an atypical hospital structure: the CHUHII Fès, we will try to identify the different stakeholders, as well as the different levels of pressure to be integrated into the thinking around accountability.
We use an analysis grid developed by Denis and Aldrin (2015), based on the four major organizational variables identified by Mintzberg (1982).

1.3.1 Pressure from the guardianship :

New public management is this new order, the direct consequence of which is an

intensification of the pressures exerted by the environment on public organizations. This puts to the test the adaptability these organizations must demonstrate.
In the Moroccan context, the control of public establishments is governed by Dahir number 1.03.195 of November 11, 2003, promulgating law 69.00. This control is subdivided into an a priori financial control and an a posteriori financialcontrol.
A priori control is a preventive control that precedes the decision or commitment to a given financial or economic operation. As a result, any proposed decision or commitment must be submitted for prior approval to the relevant authority, which is generally the supervisory authority: the Ministry of Health and the Ministry of the Economy andFinance.
This control covers accounting, financial, management and performance aspects. This control is part of a hierarchical control according to Kogan's typology(1988).

1.3.2 Pressure from internal users:

The model we are studying distinguishes between two types of internal user. On the one hand, there are the actors who contribute to the realization of a job or mission within the organization (job/mission actors). In our research field, this corresponds to healthcare professionals (doctors, nurses and healthcare technicians). On the other hand, support actors provide technical and administrative support to the business/missionactors.
In the hospital context, administrators, engineers and technicians are referred to as "support staff". This qualification gives rise to two types of pressure linked to internalplayers:
The first is a pressure that depends on the nature of the organizational structure. Faced with this multitude of players, whether business/mission players or support players, how can we reconcile their power games within organizations (Mintzberg, 1982) with the need to make good use of public funds (Party, 1994)?
The case of the hospital is emblematic in this respect: there is no line of authority in the traditional sense. In this type of organization, we speak of two distinct lines of authority.

One line is administrative, the other medical (Etzioni, 1959). In short, whatever his skills, the hospital administrator remains subject to the demands of the doctors, and his role is secondary to them (Davidson et al. 1996). To use Harrison and Pollitt's (1994) image, the hospital administrator is a "diplomat", who must facilitate the work of professionals and mediate intra-organizational conflicts.
The reform introduced by Law 70-13 on university hospital centers (CHU) is essentially aimed at increasing efficiency, strengthening leadership and empowering all players. It represents a managerial revolution in terms of the renovation of management bodies, in particular the Board of Directors. The composition of this board has undergone significant change, with the introduction of representation from different categories of staff:

- 06 representatives of the medicalprofession
- 02 representatives of the nursingprofession
- 01 representative for other categories.

Although the number of representatives for each category is not proportional to the number of employees in each category. But it has made it possible for certain categories hitherto absent from the board of directors to be represented. In the words of Kogan (1988), this type of pressure gives rise to a professional type of control exercised by representatives of the different categories of staff working at the CHU HII Fès.
The second is pressure via increasingly present management instrumentation; instruments gearedmuch more towards steering are likely to bring better results and a better distribution of power (Halonen, Propper, 2008). Since its adoption, the 2015-2019 hospital project has been a strategically-oriented tool, divided into 06 projects: medical, nursing, managerial, social, PDI/PDE, and information system and computerization. Its main aim is to move towards organizationalperformance.

1.3.3 Pressure fromusers:

Mintzberg (1982) distinguishes two types of goals for organizations: system goals and

mission goals. The former concern the organization and its members, while the latter refer to the organization's products, services or customers.
Thus, the organization must be assessed in terms of its ability to provide efficient services and thus meet society's needs (Dapeus, 1995). For Jeannot (1998), "users of public services become controllers of action, to assess its suitability in terms of individual preferences, but also in terms of compliance with the public authorities' overall commitments".
Since the advent of the NPM, this notion of users has come to play an increasingly important role in public organizations. For hospitals, we are witnessing a radical transformation: users were once patients, and are now customers and even consumers of care (Lachman, 2011). The question is, can users still evaluate the services offered by healthcare establishments?
In our view, the answer to this question is not so easy, as the user cannot evaluate complex technical care that requires specialized knowledge of several elements: respect for hygiene rules, respect for technique. This limits user evaluation, making it subjective.
In our research field: the CHUHII Fès, the user is deprived of any possibility of evaluation and accountability, and the only proposal to institutionalize representativeness on the board of directors was not retained in the final adopted version of law70-13.

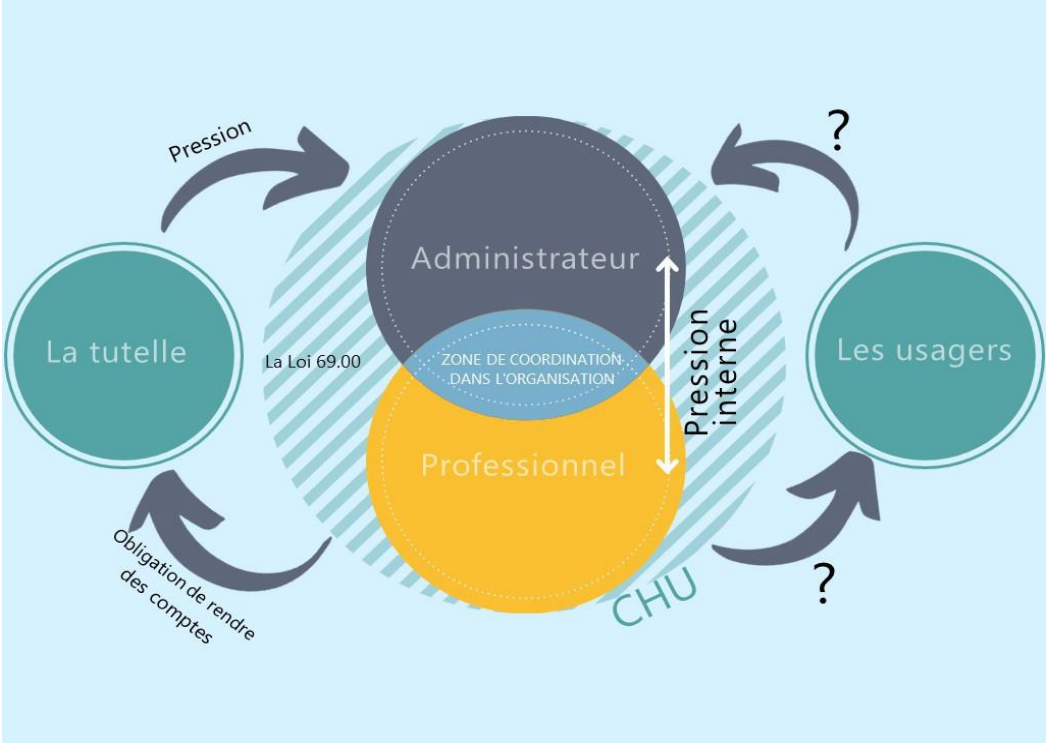

Figure 1: presentation of different stakeholder pressures Adapted from Denis and Aldrin (2015).

This diagram summarizes all the pressures exerted by the various stakeholders, adapted to the context of the HII Fez teaching hospital.

4. Accountability tools: questioning theirlegitimacy

In a context of ever-increasing financial pressures, accountability is being introduced through the implementation of a number of management tools aimed essentially at improving the steering of organizations and making managers more accountable for the management of public funds.
This movement is prompting hospitals to take measures to control costs, implement internal

processes and seek to increase financial resources. Accountability responds to the need to be accountable to multiple stakeholders, with the aim of achieving transparency (Humphery et al, 1993), and has infiltrated public establishments to reinforce the external legitimacy of structures (Sinclair, 1995). This leads us to question the tools used and the different conflicts of legitimacy that exist depending on the organizational culture.

In the United States, in response to government pressure, hospitals have introduced DRGs (Diagnosis Related Groups: a term equivalent to Groupes Homogènes de Malades in France). The desire to introduce a management control system (DRG), here assimilated to the lines of produced in the private sector (starr, 1982; p 78) does not stem from a concern for efficiency (Abrahamson, 1991) but can be considered a rational myth.

Another management control method being introduced in many public organizations is ABC: Activity Based Costing. It is a tool promoted as a guarantee of the controlled organization to respond in a formal way to the pressures exerted on organizations. Other studies (Covaleski et al, 1993; Arnaboldi and Lapsely, 2003; Armtrong, 2002; Lapsley, 2001; Jacobs, 2005) show that organizations often use this method to appear "modern" and"cost-conscious".

Other studies have focused on the role of auditing as a means of improving accountabilityand stakeholder confidence in public organizations. They insist that audited public organizations are more trustworthy than they would be without audit (Broadbent and Guthrie, 2008; Modell 2009; Covaleski et al, 1993). Pridgen and Wan (2012) show that hospital organizations that have audit committees and use audit firms develop greater transparency and produce high-quality accountinginformation.

Several other tools are mobilized: dashboards, reporting systems, performance indicators and control techniques, to demonstrate that hospital organizations are well managed and contribute to improving hospital performance.

Another, more recent, transparency-generating process, known as accreditation or certification, is finding its way more and more into hospital organizations. These are independent bodies that objectively assess the quality and safety of a healthcare establishment's activities. This is leading hospital organizations to create new organizational structures dedicated to quality improvement (Pomey et al, 2010). This approach encourages the adoption and implementation of treatment protocols and treatment monitoringindicators.

5. Tools for reissuing accounts in the hospital context: the case of CHU HIIFès.

1.4 Methodology

Based on documentary analysis, consisting of several internal and external documents. Internal documents are produced by the organization and reflect its history, actions, events and decisions. External data refers to all information produced outside the organization, but concerning the establishment under study. Secondary data sources include government publications and those of national or international public bodies, as well as private publications. Data from external documents can provide very rich and comprehensive information. We are interested in studying the tools used to re-edit accounts in our research field, the CHU H II Fès.

Thus, to explore the main tools used by university hospitals to render accounts, we mainly consulted documents produced by the audit and management control department and the finance and accounting department. The choice of departments was motivated mainly by two factors:

- The audit, accounting and management control functions are the ones most frequently described in the literature as providing the tools for re-editing hospitalaccounts.
- The vital role of two departments (finance and accounting; audit and management control) in the management of theCHU

The following table shows the documents consulted by the two departments:

Table 2: List of documents consulted

Services	Documents consulted
Audit and Management Control Department	➢ Proceduremanuals ➢ Audit plan (Contract auditreport) ➢ Dashboards ➢ Activityreport
Finance and Accounting Department	➢ Budgetissues ➢ Status of collectionsmonitoring ➢ Summary statements: balance sheet andCPC ➢ Administrativeaccounts

As far as external documentation is concerned, we have mainly used documents of legal and regulatory origin:

- Law no. 37-80 on hospitalcenters
- Act no. 70-13 on hospitalcenters
- Decree no. 2-12-349 of 8 joumada I 1434 on public procurement. (B.O. n° 6140 of April4, 2013).
- Law 69-00 on financial control of publicestablishments
- Ministry of Finance decree on the accounting and financial organization of university hospital centers(CHU)

1.5 Accountability tools at Hassan II UniversityHospital

1.5.1 Auditreport

In order to introduce greater efficiency and ensure that governance principles are respected in the execution of public expenditure, contracts entered into by the CHU are subject to audit under the provisions of article 165 of decree no. 2-12-349.

Audits are compulsory for all contracts exceeding five million dirhams (incl. VAT). In the case of negotiated contracts, audits are carried out as soon as the amount exceeds one million 1 million dirhams (incl. tax). Audit reports are sent to the Director of the University Hospital. Audits focus mainly on the regularity of contract preparation, award, execution and payment processes.

1.5.2 Budget documents: budget and administrativeaccounts

The CHU's budgetary documents are mainly presented in the form of the budget and administrative accounts:

The budget is a programming and authorization document.

It is compulsory for university hospitals to draw up an annual budget and any amending budgets:

- Primary budget: this is a mandatory document. It must be drawn up before the end of thefinancial year.
- Amending budget: is a primary budget adjustment budget. It is used to rebalance primary budget forecasts during theyear.

Table 3: Composition of a university hospital's budget under law no. 37. 80

Composition of the hospital budget	
In revenue	**Expenditure**
▪ Subsidies from the State and public or privatebodies; ▪ Proceeds from payment for days of hospitalization and care provided; ▪ Repayable advances from the Treasury and public or private bodies; ▪ Miscellaneous income; authorized giftsand bequests ;	▪ Operating and equipment costs ; ▪ Repayment of advances and loans ; ▪ Miscellaneousexpenses

Administrative accounts are documents that show the budget's achievements. They are drawn up at the end of the financial year by the Director of the CHU.

Table 4: main components of the administrative accounts

Designation	**Open credit**	**Committedcredits**	**Broadcast**	**Reste à payer**
Staff				
Hardware and miscellaneous expenses				
Investment				
TOTAL				

1.5.3 Activity report:

The Hospital Activity Report summarizes the characteristics of hospital activity and output over the course of a year. The Hospital Activity Report also presents a summary of CHU's revenues and expenses.

The content of the CHU H II Fés report is organized around the following axes:

- Summary of key indicators;
  - Highlights;
- Presentation of the center's hospital activities;
- Epidemiology and public health;
- Presentation of hospital pharmacy activities;
- Presentation of research and innovation activities;
- Introduction to managementdynamics.

1.5.4 General accounting:

In 2012, Hassan II University Hospital launched a project to implement general accounting. To this end, it signed two agreements with the accounting firm KPMG;

- The first agreement concerned the implementation of general accounting and the presentation of the opening balancesheet.
- The second agreement covered the accounting recording of transactions, the closing of accounts and the production of summary statements for fiscal years 2012 to2015;

The finance and accounting department has a general accounting unit. This unit is responsible for :

- Accountingrecordingofoperationscarriedoutbythecenter
- Reconciliation and analysis ofaccounts

- Production of financialstatements.

However, the general accounts are not yet certified. As a result, the tool's contribution to financial reporting can be considered limited.

1.6 Discussion ofresults

Following the presentation of the various pressures exerted by the stakeholders and by analyzing the tools used for the reissuing of accounts within the CHU H II Fès, we summarize the results of our study on the specificities of these tools within the said CHU in the followingtable:

Table 5: Specific features of account reissuing tools at CHU HII Fès.

Services	Account reissue tools	Players involved
Audit department	Final audit report	General Manager, CHU
Management Control Department	Activity report	All stakeholders
Finance and Accounting Department	-Budget issues -Synthesis studies: balance sheet and CPC -Administrative accounts	-CHU General Manager; -Ministry of guardianship.

In the table above, we have summarized the key tools used at CHU H II Fès, and we have focused more specifically on the recipients of these tools. We can see that all the tools used are developed by internal players, and are largely aimed at the center's director.

The role of the supervisory ministry should not be overlooked, as all financial information must be rigorously and systematically reported by the department concerned to the representative of the Ministry of Economy and Finance at the center.

The only tool designed to satisfy the need to report to internal and external stakeholders is the activity report.Unfortunately,itsuseremainslimited,anditisnotwidelycommunicatedtoallstakeholders.

within the CHU. The activity report is supposed to be a means of communication with its external environment, especially users.

6. Conclusion:

In this article, we have explored accountability practices in a University Hospital Center, subject to several pressures from stakeholders: Ministry of Economy and Finance as the primary funder, internal stakeholders and more specifically healthcare professionals, and last but not least, usersseeking greater transparency regarding the availability and quality of careoffered.

These accountability imperatives have contributed to the development of several management practices at the HII Fès University Hospital, notably the internal audit and managementcontrol functions. We also emphasize the use of several management tools to meet theserequirements.

Our analysis of internal and external documents led to the following conclusions:

- The obligation to report to one's supervisory body takes over all tool production and development activities. The aim is to convey a true picture ofresults;
- Few tools have been developed to meet the accountability needs of internal players, hence the importance of developing dedicated instruments for this purpose, enabling better coordination; communication and exchange in order to federate the various internal players around the organization'sobjectives;

- Despite being the raison d'être of healthcare establishments, accountability to users is poorly implemented, if atall.

These last two observations must be given greater prominence in the thinking of those responsible for developing and producing management tools capable of remedying these dysfunctions. And future research should be geared towards taking into account the accountability needs of the various stakeholders, in particular internal players and users.

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