A Communitarian Approach to Constructing Accountability and Strategies for Sustainable Development

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Abstract

This paper explores some ideas for expanding the scope of corporate accountability and thereby contemporary practices in corporate social reporting (CSR). Contemporary CSR practices have been criticized for acting as a legitimizing device for profit-seeking entities possibly at the expense of the community. A communitarian correction to CSR practices suggests that accountability to the community is necessary for any accounting aimed at sustainability. The interpretive methodology adopted in this study starts with a set of ideas or "pre-understandings" drawn from extant literature on accountability and communitarian philosophy. These ideas provide a theoretical lens for examining and understanding the participation of the Taupo business, farming and general community in formulating strategies for sustainable development.of the Taupo District in New Zealand. Alternating between our pre-understanding and the empirical data, a process known as "fusion of horizons" (Gadamer, 1975) in philosophical hermeneutics, is a means by which theories can be developed.. This interpretive study indicates that meaning of accountability can be extended beyond a narrow conventional sense portraying accountability as a process of providing an account. Accountability also involves other dimensions such as moral responsibility, cooperative enquiry, information sharing, transparency and joint responsibility. From a communitarian perspective these dimensions of accountability emphasise the centrality of community and communal values. Accountability for environmental and social issues extends beyond the domain of corporations, and involves community participation.

Keywords: *Community, Communitarian, Accountability, Sustainable Development and Cooperative Enquiry*

1.   Introduction

The issue facing the Lake Taupo District in New Zealand is the same as many other places: how to achieve sustainable management in a vibrant economy. The economic activity surrounding the largest Lake in New Zealand has had detrimental effects on water quality. In order to save the Lake from further degradation, the community discussed and agreed on ecological priorities that would guide decision making in the area.

The objectives of this paper are twofold: firstly to provide a theoretical model of accountability involving communal values and the social process of cooperative enquiry; and secondly to illustrate through empirical evidence how in practice such a model may affect the priorities assigned to economic growth, environmental protection and social considerations by a community. The reported attempt to develop sustainable strategies for the Taupo community helps us to reflect on the expanded 'accountability' model.

Contemporary corporate social reporting (CSR) practices have been criticised for not being genuine (Adams, 2002; Adams, 2004; Owen, 2005; Coupland ,2006, Gray, Deegan & Rankin, 1996). Some scholars have suggested a communitarian approach as a way forward to overcome flaws identified in current CSR practices (Lehman, 1999; Lawrence & Arunachalam, 2006).

Drawing on the extant literature, we construct a model of accountability based on communitarian philosophy. These pre-understandings provide a conceptual lens to examine and understand empirical data related to community participation in developing strategies for the Taupo District of New Zealand. In a sense, the theoretical ideas are tested against actual practice.

The paper is structured as follows. Section 2 provides a literature review of CSR and common criticisms which have been levied against contemporary CSR practices. Section 3 provides explication of a communitarian approach to environmental and social accounting as articulated by some scholars. Flowing from these ideas we develop a theoretical model for a communitarian approach to accountability. Section 4 describes the model and explains the principles underpinning it. Section 5 deals with the methodology adopted. Section 6 provides an illustration of aspects of the communitarian model that have become operational in the Taupo District of New Zealand. The paper concludes with some reflections on the communitarian approach to accountability.

2.   Corporate Social Reporting

Corporate social reporting involves reporting on social and environmental responsibilities of corporations (Golob & Bartlett, 2007; Vuontisjarvi, 2006; Jenkins & Yalovleva, 2006; Douglas &

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Doris 2004; Moir, 2001; O' Riordon, 2000). Though annual reports used to be the major channel for reporting corporate performance in these areas (Epstein & Freedman, 1994; Tilt, 1994), recent developments have seen web-based and stand-alone reports becoming more prevalent (Maughan, 2006; Musgrave Group, 2006; Coupland, 2006; WS Atkins Plc., 2005; Fliess, 2007). The development of environmental and social accounting has been centred on corporations reporting to their stakeholders, the main stakeholder being equity owners, creditors, customers, and employees (Goyder, 2007; Moir, CGA, 2005; 2001; Clarkson, 1995; Starik, 1995;). Corporations were given the privileged status of "reporting entities" and environmental and social accounting is assumed to be a domain managed and controlled by corporations (Lehman, 1999).

CSR has been criticised to be reporting more on positive impacts (Adams, 2004, Gray, Owen, Adams, 1996) but with minimal disclosures on the negative impacts of corporate activities (Deegan & Gordon, 1996; Deegan & Rankin, 1996) or totally no disclosures of negative information (Gutherie & Parker, 1990). Achieving organisational legitimacy has been the main motivation for CSR (Deegan & Gordon, 1996; Deegan & Rankin, 1996; Guthrie & Parker, 1989, 1990; Cormier & Gordon, 2001; Patten, 1992; Gray, Kouchy & Lavers 1995; Brown & Deegan, 1998; O'Donovan, 2002; Deegan, Rankin & Voght 2000; O'Dwyer, 2002; Deegan, Rankin & Tobin 2002, Adam, 2002). According to these studies corporations use CSR to influence stakeholders' perceptions of their activities and enhance their image with stakeholders.

The lack information on negative impacts of corporate activities arises because companies are concerned about public reaction to bad news (Adam, 2002). Negative information, such as non-compliance of environmental laws, may raise concerns among investors and expose the corporations to financial risks (Deegan & Rankin, 1997). However, lack of disclosures of negative news "acts as a barrier to enlightenment and hence progress" (Puxty 1991,p.39). Adams (2002) considers contemporary environmental and social accounting practice as not representing "a genuine attempt to be accountable" (p.224).

Some scholars criticise CSR practices as being grounded in libertarian models of accountability emphasising economic rationale, individualism and accountability to self rather than accountability to others (Lehman, 1999; Shearer, 2002). This makes "ethical all forms of exploitation that do not imply actually depriving an individual of his or her freedom" (Barque, 1993, p.11 in Shearer, 2002, p.561). Such an approach to accountability can be catastrophic in that:

> The lives of people, the existence of non-human life forms, the integrity of ecosystems, and the sovereignty of nations all are made subservient to the instrumental pursuit of profit or productive growth. (Shearer, 2002, p.563)

Lehman (1999) is critical of contemporary social and environmental accounting models which are based on procedural liberal frameworks. Lehman points out that the liberal accountability enable corporations to legitimize their activities but fail to transform and make them accountable for the environmental and so-

cial impacts of their activities.

Maunders & Burritt (1991) believe that environmental accounting has been influenced by those with "a vested interest in down–playing ecological impact' (p.12). Cooper & Sherer (1984) consider that the outcomes of such accounting practices are "…essentially political in that they operate for some groups in society and to the detriment of others. (p.208). Gray et al (1996) considers contemporary accountability practices as serving the interests of the most powerful groups in society and therefore a source of anti-democracy (p.41).

3. Broad Conceptualization of Accountability to Society

To overcome limitations in libertarian model of accountability, some scholars have suggested broad conceptualisations of accountability (Cooper, 1992; Gray, 1992; Henderson, 1991; Lehman, 1995; Lehman, 1999; Lehman, 2001; Maunders & Burritt, Gelfand, Lim & Raver, 2004; Green & Crowther, 2004, Democracy Watch, 2004; Cooper, 2004; 1991, Harte & Owen 1987). These scholars generally agree that organisations are accountable to society at large for the impacts of their activities on the natural environment, culture and values of society. Bebbington (1997) suggests the development of new forms of environmental and social accounting which have "enabling, empowering and emancipatory" (p.365) potential to create a "fairer and more just society" (p.365). To take seriously obligations and accountability to society, Shearer (2002) suggests "radical accountability" in which interests and values of individuals are subordinate to interests and values of

society. For Schweiker (1993) giving an account is one means by which individuals are constituted as moral agents:

> "Giving an account is one activity in which we *come to be as selves* and particular kinds of communities through forms of discourse that shape, guide and judge life regarding concern for the common good, human solidarity and basic respect (p.235)

Accountability relationships become more complex when a society consists of multiple stakeholder groups or communities with different interests and values. In this complex situation a stakeholder can be an accountor in one situation and accountee in another (Gray et al 1996). Hence society is thought of as sets of relationships between the different stakeholder groups and there exists a series of 'social contracts' between members of society and society itself.

Lehman (1999) proposes a communitarian correction to reform liberal accountability models. In the communitarian model, accountability relationships are formed at the community level and not merely confined within the parameters of corporations. Lehman's communitarian model envisages interchange between all levels in a community. This implies reporting on environmental and social impacts of corporations in order to empower the community to engage in critical enquiry of the impacts. Such enquiry enables the community to participate in statutory decision making processes to counter adverse impacts of corporate activities.

We have captured the broad form of accountability articulated by these scholars

in figure 1 below.

Figure 1 shows the accountability relationship between the community, private corporations and the state. Private corporations are accountable to the community for the impacts of their operations on the natural environment and communal values.

The state collaborates with the community through processes of cooperative enquiry to make private corporations accountable for their actions. Crucial aspects of the process of cooperative enquiry are dissemination of information to community and participation of its members in public meetings to debate on issues of common concern to members of the community. Private corporations report to communities on the impact of their activities on the environment and society.

The role of the state is to facilitate the process of cooperative enquiry and provide regulations and policies to monitor activities of corporations. The overall purpose of accountability is to safeguard the natural environment and community values According to Lehman (1999), modern communitarian thought acknowledges the importance of the role of the state in providing structures to enable civil society to evaluate critically impacts of corporate activities and to decide on the future of such activities. The role of the state is confined to facilitating the accountability and policy making processes in civil society without interfering in the processes. The state is expected to be neutral. Modern communitarian thought implies some kind of interaction between state and community in formulating policy measures.

However this broad conceptualization of accountability is flawed in several ways.

Figure 1
Broad Conceptualization of Accountability to Community
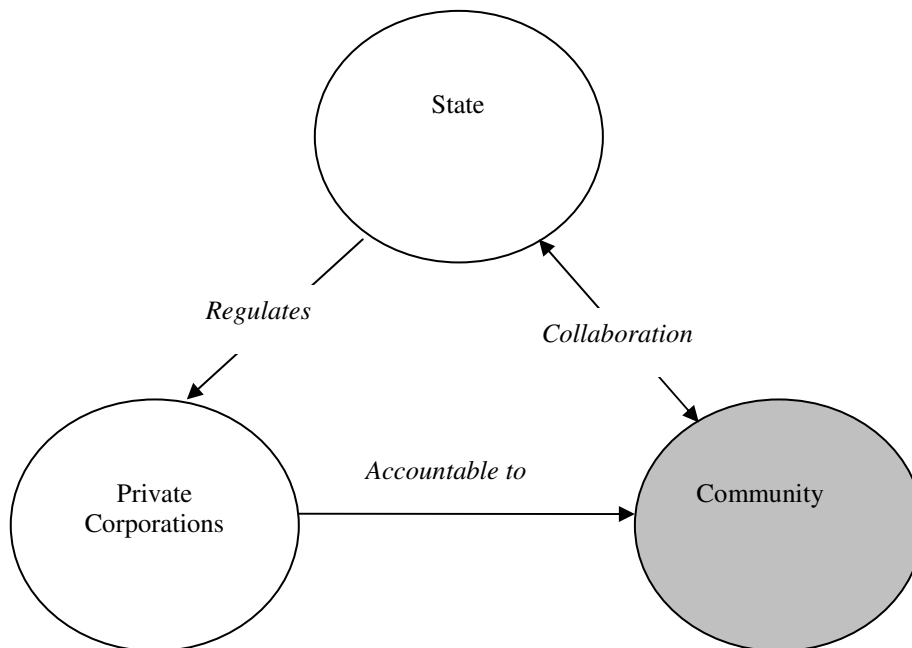
Private corporations still assume the primary role of reporting entities and therefore the flaws of contemporary CSR practices may also prevail in the broad conceptualization of accountability. Also the meaning of community, process of cooperative enquiry and the outcome of the process remains abstract. The broad conceptualization does not explain the factors which drive accountability. Pallot (1991) considers the communitarian approach to accountability as remaining in a skeletal and ambiguous form both in theory and practice. If the broad conceptualization is to be accepted as an appropriate pathway to accountability, it needs to address issues which are imperative to any form of accountability. The issues are:

1. Accountability arises from a contractual relationship between the accountor (the person held to account) and the accounteee (the person to whom accountability is due). In this relationship the accountee has the right to receive information and the accountor obligation/ responsibility to supply information (Gray, 1992; Tricker, 1983; Munro 1996). In this paper we are interested in accountability relationships that involve the community.

2. The subject matter of accountability determines the types of information produced. In this paper we are investigating the type of information that empowers the cooperative enquiry process.

3. The mode of reporting is central to the accounting process. Written reports are an important form of account giving. Several researchers have extended the mode of account giving to conversation and verbal forms to provide explanations and reasons for conduct (Munro, 1996, Willmott, 1996, Roberts, 1996, Boland & Schultze 1996, Garfinkel, 1967). We are concerned with the mode of account giving to the community.

4. The underlying purpose of accountability explains the significance of a particular model of accountability. We want to know the significance of the communitarian model.

4.   Cooperative Enquiry

According to Tam (1998) cooperative enquiry requires that claims to truth be evaluated or validated by a process of deliberation involving the participation of members of society. The participants of cooperative enquiry should have access to relevant information and be allowed to express their views and question the views put forward by other participants without intimidation, threat of persecution or stigmatization and be able to come to a consensus on the validity of a claim.

Debate and dialogue in the public sphere is a crucial aspect of communitarian approach to decision making (Lehman, 1999). Taylor (1989) believes in a public sphere committed to discussion and debate. The purpose of debate and dialogue is to enable members of civil society to be aware critically and deliberate on issues of significance. Debate and dialogue in the public sphere provides easy access to the viewpoints of different stakeholder groups and involves a process of negotiation and explanation concerning the common good.

Figure 2
Role of Cooperative Enquiry in Communitarian Theory
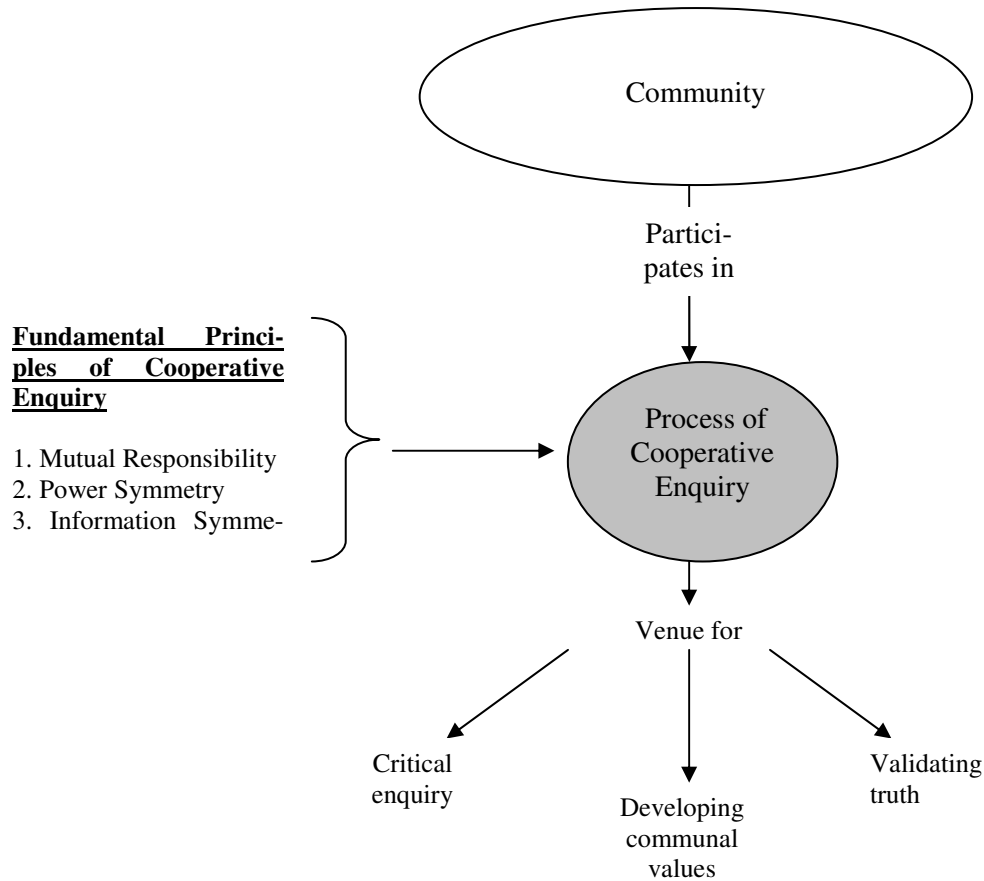
The centrality of the process of cooperative enquiry in communitarian ideology is the principal assertion of this paper and the fundamental basis for a communitarian approach to accountability. The role of the process of cooperative enquiry in communitarian theory is shown in Figure 2.

The process of cooperative enquiry is a hermeneutical process adopted by a community to develop communal values and enter into a critical enquiry of issues which have an impact of these values. The communitarian theory assumes the existence of a community of individuals who have common values and are willing to come together to deliberate and agree on values for their common good.

The epistemological stance assumed by communitarians is the discovery of ethical values through the process of interpretation and social construction of values which exist in the "ways of life" of members of a community. Under the social construction process members of a community deliberate on their similar and different values and attempt to establish a set of values which is accept-

able to them. Basic assumptions guiding the process of cooperative enquiry are the communitarian tenets of mutual responsibility, symmetry of power, symmetry of information and common good. Communal values, once developed and accepted, form the basis for establishing the common good and virtues deemed important for the well-being of members of community. An individual's identity is assumed to be shaped by the values of the community to which the individual belongs. A set of communal values, once established, can in turn serve as benchmark for further cooperative enquiry. This includes critical enquiry to challenge existing systems and activities which are detrimental to communal values. The enquiry process also deals with validation of truth claims i.e. assessing claims put forth by members of a community to justify a certain course of action.

Accountability is embedded within the process of cooperative enquiry. Advocates of communitarianism generally believe that accountability involves processes of negotiation, explanation and articulation in civil society to provide a sense of belonging and understanding in the community (Macintyre,1984; Francis, 1991; Wilson 1993.) The discharge of accountability involves more than the preparation and dissemination of written reports to stakeholders and includes modes of account giving in the form of the spoken word that draws the attention of members of civil society to the social impacts of private activities. Account giving also includes oral explanations and justifications expressed in defending one's interest during the public participation processes. This making and giving of accounts where participants are rendering

intelligible some aspects of their lives to others in the social world is labeled the universal aspect of accountability by Willmott (1996):

> …accountability is a widespread phenomenon that occurs whenever people strive to account for their experience in the world (p. 24).

We turn now to an empirical illustration of this otherwise abstract communitarian approach to accountability.

5.   Research Methodology

The regional authority, Environment Waikato (EW), organised public meetings during the period July 2003 – August 2004 to discuss and design a strategy . The plan was known as the 2020 Taupo-nui-a-Tia Action Plan for the sustainable development of Taupo District. Information for this paper was obtained by attending such community consultations and public participation programmes, forums and community group meetings which were held in the Taupo District. Meetings were attended by the researchers, and follow-up interviews arranged with influential groups such as the District Council, Protecting Lake Taupo Group (a group representing farming interests), Bird and River Protection League, and other active participants in the process. Minutes of meetings, fact sheets, EW press releases, strategy reports, website information on Lake Taupo, research articles published by EW and field notes were accumulated for subsequent analysis. The information accumulated was examined using an interpretive approach which is grounded in hermeneutic philosophy of Gadamer (1975). Our fore-knowlwdge (Gadamer,

1975) for the interpretive approach consists of our understanding of broad conceptualisation of accountability to society (paragraph 3 above) and understanding of the communitrain process of co-operative enquiry (paragraph 4 above). We interpret or make sense of the data on the basis of these pre-understanding. In turn, the data provides evidence to validate, refute or modify our pre-understanding. The interaction or alternation between the data and pre-understanding or "fusion of horizons' (Gadamer, 1975) enabled us to create themes which interrogate the concepts of accountability, communitarian process of cooperative enquiry and sustainability The discussion in the following section is presented according to these themes.

6.   Illustration of Communitarian Form of Accountability in the Taupo District

The issue facing the Lake Taupo District in New Zealand is the same as many other places: how to achieve sustainable management in a vibrant economy. The economic activity surrounding the largest Lake in New Zealand has had detrimental effects on water quality (Environment Waikato, 2000a, Marie, 2003a). In order to save the Lake from further degradation, the community discussed and agreed on ecological priorities that would guide decision making in the area (Environment Waikato, 2001f).

Lake Taupo, considered a national treasure in New Zealand, is the source of the Waikato River and the main source of water supply for the greater Waikato Region (APR, Consultants, 2004b). Several economic activities in the District including tourism, recreation, and fish-

ery depend on a clean, clear lake (APR Consultants, 2002a, 2002b). The lake is being affected by excess nitrogen flowing into the Lake from fertilizers, animal effluent, septic tanks and urban storm water runoff from the surrounding land (Marie, 2003). Environment Waikato (the Regional Council for the Waikato Region) has identified intensive animal farming as the main source of nitrogen flows into Lake Taupo (Environment Waikato, 2001a). The pumice soils of the surrounding land allow nitrogen to leak into groundwater and bypass riparian vegetation (Environment Waikato, 2001a). The degrading water quality in the lake has been causing algal booms and health risks (Environment Waikato, 2001b; 2001c; 2001d). Changes to policy decisions and local government plans are necessary to halt the decline in the water quality in the Lake (Environment Waikato, 2001e). Scientific evidence (Environment Waikato, 2004a) estimates that nitrogen entering the Lake from pastoral farmlands must be reduced by 20% to maintain water quality at current levels. However any policy change will have implications for land use, especially farming (Environment Waikato, 2000b). Local authorities acknowledge the importance of consulting the Taupo Community before any change can be instituted (Environment Waikato 2001h).

The issue at hand was not merely an environmental issue. The task of the policy makers (Environment Waikato in its capacity as the Regional Council) and strategic planners (Taupo District Council) was to take into consideration economic and social considerations when addressing the environmental issue affecting Lake Taupo (Environment Waikato, 2000b). The question is whether the eco-

nomic should be addressed within the broad environmental dominion or whether environmental considerations are subservient to economic considerations (Environment Waikato, 2000b). At several Public meetings in Taupo it was pointed out that that any measures to maintain a clean clear lake should take into consideration farming needs and practical considerations (Environment Waikato, 2000b).

The public in the Taupo District is represented by numerous groups with different interests, values and concerns (APR Consultant, 2002a; 2002b). There are "literally thousands of people, lots of different ideas, and in some cases, different agendas in the Taupo District" (Interview 2004, Response from Facilitator of Economic Development Strategy Processes). But they have expressed an overriding mutual concern, a common interest, in the preservation of the water quality of Lake Taupo. An active particupaant of communal processes points out that :

> …we're all in the community, whatever our primary responsibilities, we need to be thinking about community outcomes, what's good for us as a community, and determining whether or not we have an impact on these areas, as value areas, areas which the community does. If we have an impact then we should be part of the solution in some way. (Interview, 2003).

Some of these groups include the business sector, various local community groups, the local Maori Tribe (Iwi) known as the Ngati Tuwharetoa, the Taupo farming community strongly supported by Federated Farmers, environmentalists, Environment Waikato,

Taupo District Council, Central Government Departments such as Ministry for Environment, Department of Conservation and Ministry for Agriculture and Forestry (APR, 2002a, 2002b, Environment Waikato, 2004a, 2004b, 2005). The public realise the importance of taking into consideration the views and concerns of the diverse stakeholder groups in reaching any decision or strategy to address the environmental issues affecting the Taupo District (Environment Waikato, 2000b). Following are dimensions of a communitarian approach to accountability that emerged from our hermneutical exploration of the data collected in relation to community participation in the Taupo District.

6.1. Accountability Issues in the Taupo Community

Though the Taupo Community consists of multiple groups which have different interests, they were willing to come together to identify their common values and engage in cooperative enquiry on issues that threaten their common values (Taupe Accord, 1999, Environment Waikato, 2004b). The central issue of accountability is the pollution of Lake Taupo and the impacts of the pollution on communal values (Environment Waikato, 2001b, Environment Waikato, 2004B). According to a member of LWAG "People are just realising that the consequences of farming on the lake and having septic tanks draining in there has now destroyed or destroying the lake." (Interview, 2004). The various groups who acknowledge common values (Taupe Accord, 1999, Environment Waikato, 2004b,, nevertheless have divergent interests. Farmers are concerned about their livelihood and economic viability of their farms if restrictions are

imposed on pastoral farming (Environment Waikato, 2000b, Marie, 2003b). The tourist industry wants to maintain clean water quality in the lake to cater for recreational activities like swimming and fishing (APR Consultants, 2002a, 2002b, Environment Waikato, 2004b). There are conflicting interests between animal farming and tourism related activities as commented by an interviewee "Continuing animal farming in the district will create good district income, but threaten tourism income because the lake is going to be polluted" (Interview, 2003). Developers support less polluting residential development in opposition to farming activities (APR Consultants, 2002a, 2002b). Environment Waikato wants to prioritise above all else the safeguarding of the Lake (Environment Waikato, 2004b). A Planning Officer from the Taupo District aptly points out that:

> people are concerned about various different things, some might be concerned about productive land being taken out of existence, some will be concerned about the effect on their enjoyment of land, some might be concerned about increased traffic and loss of amenity they expect in the rural, they expect the rural area to be quiet and not busy (Interview, 2004)

The cooperative enquiry processes provide a suitable setting in which to discuss the diverse interests in relation to common values andpriorities.

6.2. Theorization of Accountability As A Process of Cooperative .

Social processes of cooperative enquiry serve as the primary venue for commu-nitarian accountability (Lehman, 1999). The Taupo Community has been engaged in cooperative enquiry processes - in the form of public meetings and forums organised by local authorities and community groups - to address the pollution of Lake Taupo (Taupo Accord, 1999; APR Consultant, 2002a; 2002b; Environment Waikato, 2004a; 2004b;). Community meetings have become venues for reporting and debating the impacts of animal farming (Participant observation in 2020 Forum and LWAG meeting).

Several public meetings organised by Environment Waikato related to the two projects for developing strategies for the protection and management of Lake Taupo and its catchments. These strategies are the Protecting Lake Taupo Strategy (Environment Waikato, 2004a) and the 2020 Action Plan (Environment Waikato, 2004b). Environment Waikato initiated the development of the "Protecting Lake Taupo Strategy" in 2000. The aim of the strategy is to protect the water quality of Lake Taupo. The strategy is the outcome of consultation with the Taupo community, local and central government agencies and scientific and research organizations. The formulation of the 2020 Action Plan was undertaken over the period 2001 – 2004 (Environment Waikato, 2004b). A significant aspect of the formulation was a communitarian process of cooperative enquiry known as the 2020 Forum. Environment Waikato prepared and distributed scientific and other information to engage the Taupo Community in the Forum (Participant Observation, 2020 Forum 2003-2004). The first debate and dialogue session of the forum involving members of the Taupo Community commenced in July 2003. A monthly debate

and dialogue session took place (every last Thursday of each month commencing July 2003 until September 2004) until Environment Waikato produced the 2020 Action Plan in October 2004. The purpose of the forum was to address the issues relating to protection and management of Lake Taupo and the sustainable development of its catchments. One of the researchers was able to attend all the debate and dialogue sessions of the 2020 Forum and monthly meeting of LWAG over a period of 18 months..

Community meetings were also organised by Lakes and Waterways Action Group on a monthly basis to discuss matters which are of significance to the Taupo Community (Participant observation attending LWAG meetings in 2003-2004). This group has a good representation from various stakeholder groups in the Taupo District (LWAG minutes of meetings and participant observations). At the same time as Environment Waikato started community discussions through the 2020 Forum, the main agenda for the Lakes and Waterways Action Group were centred around issues on protecting Lake Taupo and the sustainable development of its catchments (Participant Observation 2003-2004).

Participation of members of the Taupo Community in the cooperative processes is motivated by a sense of responsibility towards a common concern. Accountability takes place when various community groups engage in a collective discussion to debate, seek and give explanation on the issues. It is the moral responsibility of the members of the community to participate in these processes, to take accountability for the common good – Lake Taupo – and to be answer-able and responsible for safeguarding the common good, to address the pollution and make collective decision on policy measures to counter the pollution. The way to discharge this form of responsibility is by participating in the processes. Accountability relationship is implied during these processes when there are members who do the answering and providing information (the account giver) on the one hand and members who question, listen and receive information on the other hand.

Accountability has new meanings i.e. it means more than traditional or conventional concepts of accountability. It is a more holistic approach involving different parties. Some groups have direct impact, others no impact but the whole community is involved. There is a sense of moral responsibility to the community and this is discharged in several ways e.g. participating in community meetings in the accountability process, giving opinions, answering, critically examining an issue because of a sense of accountability. Various parties which participate in the enquiry processes can be seen as parties attempting to form communitarian accountability relationships in the Taupo District. One aspect of accountability which involves most of these groups is the preparation and dissemination of information to the community.

6.3. Communal Values As The Basis for Accountability

The values of the Taupo community were identified through various surveys and community consultation programmes undertaken by Environment Waikato during the period 1998–2004 (Taupo Accord, 1999; APR Consultants'

2002a; 2002b; Environment Waikato, 2004a; 2004b). Environment Waikato identified three broad categories of communal values: environmental, commercial and cultural (Environment Waikato, 2004b). These reflect the three crucial elements of sustainability. The 2020 Action Plan specifically mentions that the economic and cultural values are inherent in the environmental values (Environment Waikato, 2004b). A brief discussion of the community values which are presented in the 2020 Action Plan follows.

6.3.1. Environmental Values

The prominence of environmental values in the Taupo Community and a strong preference for preserving the Lake was reported in surveys conducted by Environment Waikato. According to a survey undertaken in the year 2000 (Stewart, Johnston, Rosen and Boyce, 2000) 90% of the urban community and 91% of the rural community consider preserving the water quality of the Lake as the most important issue for the Taupo District. The survey also reported that 78% of the respondents want the protection of Lake Taupo to occur ahead of development.

The community wants clear and clean water in Lake Taupo in order to maintain a range of ecosystems and natural habitats which support flora and fauna in the Lake; for trout fishing; to support recreational activities; for safe drinking water that continues to meet the New Zealand drinking water standards; for safe swimming; and for a weed-free lake to reduce harm to the ecosystem (Environment Waikato, 2004b). The major threat to the water quality in the Lake is groundwater carrying nitrogen

nutrients from farmlands in the surrounding catchments.

Another environmental value is the aesthetic worth of Lake Taupo and its surroundings (Environment Waikato, 2004b). The community want the wilderness, scenery and geological features of the area to be protected from inappropriate development. The major human threat on these aesthetic values is urbanisation which increases destruction of natural areas, restrictions to legal access, visual and noise pollution, destruction of unique geological features, overcrowding and congestion.

On a regional scale, Environment Waikato was seeking a mandate from the Waikato community to enforce policies to protect the natural environment (Environment Waikato, 2001b). In November 2000, public participation in the form of a survey of 1873 people in the Waikato Region gave a strong mandate to Environment Waikato to take action on environmental issues affecting the region. The survey revealed a strong environmental ethic in the region, the community's awareness of environmental issues and its unwillingness to allow activities that harm the natural environment. The community did not wish to compromise environmental quality for economic growth. Environmental issues that were considered increasingly important were water quality in local streams, rivers and lakes. The community was concerned about water pollution from industries, towns and farm runoffs. People rated the environment as more important than economic growth. The Taupo community does not accept a deteriorating lake, though at a slow rate, and it was important to adopt stronger measures to save the Lake.

6.3.2. Commercial Values

Commercial activities which are recognised as contributing to the economic development of the Taupo District are animal farming in the catchments, tourism industry based on the Lake's natural features and values and the hydropower schemes (Environment Waikato, 2004b). The Taupo Community realise the importance of continuous economic development that provides long-term employment and business opportunities. At the same time the community wants economic development that builds on community. This includes protecting the lake and its catchments from further degradation and preserving these natural resources for future generations. The 2020 Action Plan has described the duality of this development strategy as Eco-Development.

The major threats to Eco-Development are degradation of water quality in the lake due to inflow of nutrients from farming activities, diversification of land use, fluctuating Lake levels due to hydro power schemes, lack of infrastructure, tourism expansion which causes overcrowding, noises, littering around the lake and lake side development such as motels, hotels and restaurants resulting in loss of scenic and landscape values.

6.3.3. Cultural Values

Cultural values have been related to the beliefs of the Ngati Tuwharetoa, the Maori tribe in the Taupo District (Environment Waikato, 2004b). According to the 2020 Action Plan the Maori tribe asserts custodial and customary rights and sovereignty over Lake Taupo. The tribe holds a holistic view of the environment, which is at the core of its decision making related to environmental management. The Maori tribe wants to improve communications with government agencies and to be recognised as treaty partners in resource management and decision making processes in the Taupo district. The tribe also wants to reduce adverse impacts of urbanisation on Lake Taupo and protect, enhance and restore sacred places like burial grounds. The values of the Maori Community are also stated in its environmental management and strategic plans (Ngati Tuwharetoa Maori Trust Board, 2002; Nga Hapu Ongati Tuwharetoa, 2000).

The main threat to the cultural values of the Maori tribe is the confusion about the roles and responsibilities of government agencies and the lack of partnership between the Maori tribe and government agencies in the management of the natural resources of the Taupo District.

Non-Maori people also form a large portion of the population in the Taupo District. The Europeans own many businesses and farm land and are an important part of the Taupo Community. However the 2020 Action Plan does not link Non-Maori and other cultures to the cultural values of the Taupo Community. Hence attempts to use cultural values in the interpretation of sustainability are limited to the culture of the local Maori tribe only and this may not represent a holistic interpretation of sustainability.

6.4. Integrated Sustainable Development Strategies Setting Benchmark For Evaluating Future Activities.

Since the late 1990's Environment Wai-

kato and Taupo District Council with the support of the Central Government, community groups and other sectors have developed several strategies for the future development of the Taupo District (Apr Consultants, 2002b; Environment Waikato, 2004a; 2004b). Three main strategy reports containing the outcomes of public participation and cooperative enquiry processes have been published to date i.e. Taupo District Economic Development Strategy (APR consultants, 2002b), 2020 Action Plan (Environment Waikato, 2004b) and Protecting Lake Taupo Strategy (Environment Waikato 2004a). These strategies reflect the communal values, in particular the community's strong preference for protecting the water quality in the Lake.

The Taupo District Economic Development Strategy (APR Consultants, 2002b) acknowledges all the values of the Taupo Community and supports activites that protect and enhance Taupo Districts lakes and waterways. The strategy asserts that future economic developments in the district should ensure that the environment is protected but not to the extent that growth is stifled unnecessarily. The strategy has identified strategic objectives, high priority actions, lead agencies to implement the strategy and the time frame for implementation. Areas covered in the strategy include business development, Maori economic development, agriculture, education, energy, forestry and tourism. The Lake Taupo Development Company was formed by the local authorities to coordinate the implementation of the strategy, to update the strategy document, coordinate the lead agencies and checking with them on progress and reporting publicly on the progress.

The 2020 Action Plan (Environment Waikato, 2004b) presents the values of the community, threats to the values and ways to manage these issues. It focuses on what needs to be done in addition to the current work to reduce the threats to the communal values. It outlines the new actions to be undertaken by various agencies to assist the community to protect and enhance the communal values. Key agencies which were given the mandate to address theses actions include The Tuwharetoa Maori Trust Board, Environment Waikato, Taupo District Council, Department of Conservation and Department of Internal Affairs. The Action Plan identifies an "action manager' – i.e. an agency – for each new action. Each agency is to take a lead in coordinating the actions by including community groups and other agencies in carrying out the actions.

The Protecting Lake Taupo Strategy (Environment Waikato, 2004a) is an outcome of several years of community participation in public consultation processes organised by Environment Waikato to find solutions that protect Lake Taupo and maintain the local economy and community. It comprises a framework of ideas that are intended to assist the Taupo community in developing more specific solutions to reduce the amount of nitrogen flowing into the Lake. To achieve the 20% reduction in nitrogen load the strategy suggests changes to farm management and land uses in the surrounding catchments of the Lake. Nitrogen reducing options for farm management include changing feed regimes to reduce the amount of nitrogen excreted by stock and changing the mix of stock in farming systems to reduce the overall amount of nitrogen leached from a property. However these

techniques will be more costly to operate and impinge on the economic well being of the farmers. Therefore the strategy also recommends conversion of the use of land from animal farming to other activities that yield low levels of nitrogen while providing returns comparable to traditional farming returns. The alternatives include forestry and switching to horticulture. The strategy also proposes rules to implement a nitrogen cap in the catchments. These rules require that existing land uses do not increase their nitrogen leaching above current levels. A nitrogen tax is being considered on activities which cause increases in nitrogen flows compared to existing levels of flows. The strategy provides guidelines to monitor future activities in the catchments in that it serves as a document for the community to compare future activities with the options proposed in the strategy.

6.5. The Submission, Hearing and Appeals Processes

The submission and public hearing processes are other means by which communities in New Zealand can participate in cooperative enquiry on activities that affect the natural environment such as land, beds of lakes and rivers, coastal marine area and on activities that discharge contaminants into the environment (RMA, 1991, MFE, 2003). Further, communities can also have a say in relation to proposed changes in plans and policy statements of local authorities (Mitcalfe & Lang, 2002). The submission and hearing endorsed by the Resource Management Act 1991 (RMA) in New Zealand. Section 96 of the RMA allows any person to make a submission to a consent authority about an application for resource consent to carry out an

activity that affects the natural environment. Clause 6 Part 1 of the First Schedule in the RMA provides opportunities for any person to make submission to the Regional Council on a proposed policy statement or plan that is publicly notified under Clause 5 of the First Schedule.

Based on the facts and arguments presented at the hearing local authorities make decisions related to approving or rejecting a proposed plan or activity (Mitcalfe & Lang, 2002). A copy of the decision is sent to all submitters allowing submitters the opportunity of appealing against the council's decision in the Environment Court. Section 120 of the Resource Management Act 1991provides the right of appeal to the submitters (RMA, 1991). The appeals against the resource consent decisions or appeals on plans or policy statements are made to the Environment court. The Ministry for the Environment provides Environmental Legal Assistance Scheme for appellants (Mitcalfe & Lang, 2002). The Environment Court, also known as the Planning Tribunal, is a specialist Court set up under the RMA and consists of Environment Judges and Environment Commissioners (Mitcalfe & Lang, 2002).

On 9 July 2005 Environment Waikato publicly notified a Proposed Waikato Plan Regional Variation (Environment Waikato, 2005). The proposed variation is an outcome of consultation with the community which was undertaken by Environment Waikato in its attempts to form the various strategies discussed above. The purpose of the variation is to protect water quality in Lake Taupo by managing land use and nutrient discharged to land in the catchments where

it may enter surface water or ground water and subsequently enter the Lake. The variation document which is publicly available contains background information and explanation on the pollution of Lake Taupo and related issues and proposed policy measures, implementation methods, environmental results anticipated and details of how to make a submission.

The Taupo Community was given until 2 September 2005 to lodge submissions on the proposed variations (Environment Waikato, 2005). During the submissions period Environment Waikato received 136 submissions from individuals, companies, Maori tribal community, environmental groups, another regional council, industry groups, central government, community groups, territorial authority, tourism and recreational group and others (Environment Waikato, 2005). The submissions addressed over 820 matters related to the pollution of Lake Taupo.

6.6. The Joint Management Committee

The Joint Management Committee (JMG) was set up in the Taupo District to monitor the implementation of strategies and progress on the action plans that were identified during the communal processes (Environment Waikato, 2004b). The JMG comprises of representatives from various interest groups in the Taupo District including Lakes and Waterways Action Group, Department of Conservation, Environment Waikato, Taupo District Council, Maori Tribal Community and Department of Internal Affairs. The task of the JMG is to ensure that the actions identified in the Action Plan are carried out and to

maintain relevance of the Action Plan to all sectors of the Taupo Community.

The JMG is expected to meet on a quarterly basis to receive reports from the key agencies on actions being undertaken, completed or planned and to debate and dialogue on community concerns on the values identified in the 2020 Action Plan. The JMG appears to be mainly represented by government agencies and local authorities. The only link between the JMG and the community at large is the representation by Lakes and Waterways Action Group. This group reports to the community during its regular monthly meetings. Feedback from the community is conveyed to the JMG through the representative of the Lakes and Waterways Action Group.

6.7. Dissemination of Information and a Two-Way Reporting Process

Information reported to the community was mainly scientific in nature (Environment Waikato 2004a, 2004b). The information was mainly provided by Environment Waikato, Central Government Departments, such as Department of Conservation, Ministry of Agriculture and Forestry, Ministry for the Environment, etc and the Taupo District Council. The information was reported during community meetings, consultation, submission and hearing processes, science expo in the form of fact sheets, brochures, complete reports, minutes of meetings and power point and video presentations (Participant observation during 2020 Forum, 2003-2004). Another medium of reporting includes websites created by Environment Waikato and Taupo District Council containing extensive information including scien-

tific and economic research findings on the issues related to pollution of Lake Taupo (Environment Waikato, 1999-2007) . The purpose of providing information is to enable members of the community to participate in the cooperative enquiry on the pollution and in a way making the community accountable for the common good. Community groups such as farmers association – Lake Taupo Care and Fonterra – and Lakes and Waterways Action Group also provided some information to the pubic but information from these sources were minimal when compared to the abundance of material provided by local authorities, in particular Environment Waikato (Participant observation during LWAG meetings and 2020 Forum, 2003 -2004).

The reporting process in the Taupo Community is a two-way process in that information is disseminated to various groups during the processes of cooperative enquiry and representatives of these groups in turn report this information to their respective organisations. In subsequent community meetings, the representatives report on their groups' views and other information related to the issue being discussed. This process aims to induce dialogue in the community. The facilitator of the 2020 Forum made the following comments on the reporting process during the 2020 Forum:

> …to empower everyone that was there with information that can then be taken back to their groups and shared with their groups so the presenters who gave updates on the latest of the scientific research and the findings of their investigation that information was presented to the forum each representative in the

forum could then take the information back to their groups and share it with all their people and they come back and report at the next forum so there is a cycle developed through giving out information to the stakeholder representatives they would share it with their groups and they will bring comments back in the next meeting

7. Conclusion and Reflection

The illustration of the Taupo Community indicates that a communitarian approach to accountability becomes operational when community groups participate in the local government policy making and planning process. The distinctive features of a communitarian approach to accountability discussed in this paper are reporting to communities, critical enquiry by members of public on private activities, a lead role for the state (in the illustration it refers to local authorities and central government departments) in the reporting and facilitating critical enquiry, focus on communal values, and symmetry of information to empower communities. The process provides a venue for enquiry on activities that affect communal values.

Accountability takes the form of reporting and sharing of information in the community; debate and dialogue in the community with some groups providing explanations and others seeking clarifications and querying; establishing benchmarks, roles, responsibilities and strategies and monitoring performance of agencies assigned key responsibilities to manage and protect lake Taupo and communal values. The communitarian approach to accountability assigns a fa-

cilitating role to the state in order to bring more accountability to the community. The state takes the responsibility to prepare and disseminate information to the public on issues that affect communal values such as environmental and social impacts of private activities. In addition the state provides appropriate structures for a critical evaluation of these issues in the public sphere. This can take the form of debate and dialogue in forums and public consultation programs organized by the state. In this process members of civil society are engaged to decide on the fate of activities that have negative repercussions on communal values. Accountability can be enforced when private entities or individuals take part in community deliberations and attempt to justify their activities in order to avert policy outcomes that are detrimental to their legitimacy.

The significance of the communitarian approach to accountability is that it enhances citizen participation by creating awareness and enabling members of a community to participate in a critical enquiry on common issues. This approach also allows for more symmetry of information in that the community can gain access to information which may not be disseminated by contemporary models of accountability. The primary purpose of the communitarian approach to accountability is to safeguard the common good and not the private interest of a limited number of members in the community.

This case study illuminates a wider meaning for accountability. Accountability in the community denotes a responsibility on the part of members of the community to participate in a network of interactive relationship with a willingness to share information, discuss and find solutions on issues that affect communal values.

We hope the communitarian framework will inspire private and public organisations to include community views and communal values in developing corporate governance strategies and making policies for corporate social reporting. The model complements calls by researchers to consider accounting and accountability as a social phenomenon involving the wider community and to construct critical and democratic pathways to accountability and strategies for sustainability. The illustration of community participation in the Taupo District shows that the scope of accountability for the natural environment and society can be expanded beyond contemporary CSR practices. It shows joint accountability of a community, private and public corporations to each other.

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