

# **The Impact of Best Value on Local Authority Performance: Evidence from the Welsh Pilots**

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*This article provides the first empirical evidence on the impact of Best Value processes on local service quality, costs, efficiency and accountability. Views were obtained from a wide range of personnel involved in the pilot programme in Wales by means of a postal questionnaire and interviews. The evidence shows that so far Best Value has had a positive impact on quality and accountability but little impact on service costs. Perceptions of the impact of Best Value are significantly more positive in authorities that adopted a corporate approach to the pilot process.*

In the summer of 1997, the newly elected Labour government began the process of replacing Compulsory Competitive Tendering (CCT) with a new regime of Best Value (BV) for local authorities. As part of its commitment to 'evidence based' policy making, the government decided not to proceed directly to legislation but to 'pilot' BV in order to learn from the experience of councils that attempted to implement the new framework. In Wales, a joint Welsh Office (WO)/Welsh Local Government Association (WLGA) Project Group was set up to oversee and steer the pilot process. The Group published a statement of the principles of BV and set out a framework for Welsh pilot authorities (Welsh Office/Welsh Local Government Association, 1997).

The ultimate aim of the BV framework is to achieve 'continuous improvements' in local authority performance (DETR, 1999a). It is likely to be several years before it is possible to conduct a comprehensive evaluation of whether this aim has been achieved for the pilot programme, let alone for the statutory regime (Martin and Sanderson, 1999). In this article, we present the first evidence on the impact of the BV pilot programme on the basis of local participants' perceptions of the process in Wales. Has the adoption of BV on a trial basis led to improvements in service costs, efficiency, quality and local accountability? Do elected members and managers closely involved in BV believe it is better than CCT?

Our first section provides a brief discussion of the nature of BV. Section two then outlines the services piloted in Wales and the research methodology used to undertake the empirical analysis. Following this, the aggregate perceptions of impact in all of the Welsh pilots are analysed. Four potential reasons for variations in these perceptions across pilots and respondents are explored: the organisation's approach to implementing BV; whether the service had been subjected to CCT; the respondent's role in the organisation; and the number of services piloted by each authority.

#### WHAT IS BEST VALUE?

BV can be defined in two main ways: as a set of 'outcomes' and as a set of 'processes' that are intended to achieve these outcomes (Boyne, 1999a).

##### *Best Value Outcomes*

A fundamental formal aim of the BV regime is to produce continuous improvements in local authority performance, defined largely with reference to the cost and standard of local services. As noted in the English Statutory Guidance, BV authorities need to make arrangements to secure 'continuous improvement in the way in which they exercise their functions, having regard to a combination of economy, efficiency, and effectiveness' (DETR, 1999a: 3). Similarly, in Wales, improvements in both the quality and cost of services are the 'hallmark of a modern council, and a test of best value' (Welsh Office, 1998: 45).

A further intended outcome of BV processes is enhanced political and managerial accountability. In undertaking the duty to deliver services to clear standards, it is anticipated that local authorities will become more accountable to local people: 'Under best value local people will be clear about the standards of services which they can expect to receive, and better able to hold their councils to account for their record in meeting them' (DETR 1999a: 7.2).

Both the English and Welsh Statutory Guidance identify local Performance Plans as the principal means by which greater accountability will be achieved. While enhanced political accountability is explicitly highlighted in the DETR Guidance (1999a), there is no specific mention of managerial accountability. The Welsh version does, however, refer to elected members, corporate managers and partner organisations as 'the informed reader' who can use the Performance Plan to hold service managers to account (National Assembly for Wales (NAW), 2000: 5). In contrast to political accountability, which has an outward emphasis, managerial accountability concerns the accountability of staff within the organisation. Stewart (1984: 18) defines it as 'the accountability of a

subordinate to a superior in an organisation'. Thus managerial accountability can be exercised either by managers over other managers, or by politicians over managers.

### *Best Value Processes*

The principal processes that are intended to produce these outcomes are:

*Performance Plans* – A central part of the BV regime is the production of annual Performance Plans. This is to be the primary instrument through which 'an authority is held to account for the efficiency and effectiveness of its services and its plans for the future' (DETR, 1999a: 16). The information provided in these plans should include current and past performance data, along with targets for year on year improvements (NAW, 2000). All the Welsh pilots were required to produce Performance Plans in 1998/99 and 1999/2000, English pilots were not required to produce Performance Plans but some did so voluntarily (DETR, 1999b).

*Best Value Reviews* – Local authorities are required to review all their functions within a five-year period. The purpose is to 'consider new approaches to service delivery and set demanding performance targets which will deliver continuous improvements' (DETR, 1999a: 6). Reviews consist of:

- challenging why and how the service should be provided;
- comparing performance with others across a range of relevant indicators;
- consulting with service users, taxpayers and the business community when setting new targets; and
- using fair and open competition.

*Action Plans* – Data produced by BV Reviews are intended to lead to the development of an Action Plan that should be: 'detailed, precise and clear. Objectives need to be specific and achievable, but also testing. The costs of proposed actions also need to be explained and shown to be in proportion to the problem. The implementation of the recommendations, and the aspiration to meet key performance targets, set out in these action plans is crucial to the success of best value' (NAW, 2000: 17; see also DETR, 1999a: 17). The importance of clear plans for service improvement has also been emphasised in the Audit Commission's (2000) framework for BV inspection.

## THE EVALUATION OF THE IMPACT OF BEST VALUE

Although the pilot programme has now drawn to an end, the effects of BV on performance are only just being felt by pilot services. Martin and

Sanderson have noted the methodological problems faced by those responsible for evaluating the pilot programme. These include the 'difficulties associated with measurement, attribution and valuation of outcomes' (1999: 249). Also, at this stage there is little objective evidence of the impact of BV on service quality, costs and accountability. (For example, the Audit Commission performance indicators for 1999/2000 will not be published until 2001.) Nevertheless, a useful indication of the impact of BV can be obtained from the perceptions of those involved in the pilot process. Perception ratings are often used as measures of performance, especially when objective measures are either difficult to obtain or not available, e.g., when assessing customer satisfaction and service quality (Zeithaml, 1988; Parasuraman *et al.*, 1988). We sought to obtain a variety of viewpoints of the impact of BV, so that responses could be compared across various participants in the pilot process. This allowed us to ascertain whether perceptions of the effects of BV were uniform or peculiar to specific groups. Many studies that assess influences on organisational performance use the views of one person (usually a senior manager) and thereafter assume that this single perspective is representative of the organisation. However, this approach has been criticised as too narrow and recent research has collected the views of a wider proportion of the workforce (Cully *et al.*, 1998). As Bratton, (1992: 14) argues: 'a study which systematically samples both managers and workers is always likely to provide at least some snippets of information that rarely surface in other accounts and to suggest different lines of interpretation'. Accordingly, we obtained the views of Chief Executives, Leaders, Members, Chief Officers, Service Managers, Best Value Project Managers and front-line staff.

#### *Best Value Pilot Services in Wales*

The Project Group accepted bids from Welsh authorities to pilot 127 services.<sup>1</sup> The pilots covered the full range of local authority services – big spending services, such as education, and small services with low budgets, such as community halls. They also included tangible and physical services (e.g. refuse collection) and more intangible and human services (e.g. care for elderly people). The programme contained 'whole authority' pilots that attempted to apply BV to one fifth of their activities (e.g. Cardiff; Torfaen), and single service pilots (e.g. catering in Ceredigion; planning in Denbighshire). Thus BV in Wales has been piloted in a variety of service contexts, which allows for a wide assessment of the impact of the relevant processes.

Each pilot authority appointed a Best Value Project Manager who acted as a point-of-contact between outside bodies (such as the Project Group)

and other pilot authorities. Pilot services in Wales submitted their first Performance Plans in March 1998, a year ahead of their English counterparts, and their second Plans in May 1999. The Welsh Office adopted a structured approach to the pilot process in which services were required to undertake BV Reviews between April and November 1998. These Reviews culminated in the production of Action Plans (November 1998–March 1999) which were implemented between April 1999 and March 2000.

### *Postal Survey*

We conducted a postal survey towards the end of the pilot process in Wales (December 1999). The questionnaire was designed to collect perception ratings based on ten statements capturing the following BV outcomes: service quality, service costs, efficiency, accountability and the relative merits of BV and CCT. Respondents were asked to indicate the degree to which they agreed or disagreed with each statement, using a seven-point scale (1 = Strongly Disagree, 4 = mid point and 7 = Strongly Agree). Three items were used as measures of service quality. Measures of service costs, efficiency, and accountability were assessed using two items for each outcome. The final question assessed the degree to which respondents believed that BV is better than CCT. The questionnaire and a personal covering letter were sent to all respondents, with the exception of front-line staff and councillors. In these instances, BV Project Managers were requested to distribute them to five councillors and ten front-line workers (supervisory and non-supervisory staff) who had been closely involved in the pilot process. A total of 646 questionnaires were distributed, together with pre-paid return envelopes. Respondents were asked to return completed questionnaires by the 10 January 2000. Overall, 308 questionnaires were returned by the due date, providing a response rate of 48 per cent. A description of respondents and response rates is provided in Table 1.

TABLE 1  
PROFILE OF RESPONDENTS

<b>Position</b>	<b>Sample size</b>	<b>number of responses</b>	<b>Response (%) rate</b>	<b>% of overall sample</b>
Chief Executive	24	11	46	4
Leaders & Councillors	144	26	18	8
Chief Officers	100	75	75	24
Project Managers	24	13	54	4
Service Managers	114	73	64	24
Frontline Staff	240	110	46	36
<b>Total</b>	<b>646</b>	<b>308</b>	<b>48</b>	<b>100</b>

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A relatively high percentage of each group returned the questionnaires, with the exception of political leaders and members, 18 per cent of whom responded. This seems to reflect the lack of member involvement in the BV process during the whole of the Welsh pilot programme (Boyne *et al.*, 1999e). The data were assessed for non-response bias through a time-trend extrapolation test (Armstrong and Overaton, 1977). No significant differences were found between late and early respondents, so non-response bias is unlikely to have contaminated the data.

TABLE 2  
PERCEPTION RATINGS OF BEST VALUE OUTCOMES

Item	n	Mean+ (based on a 7-point scale)	t test Difference between mean and mid point	Mean Response
<i>Service quality</i>				
Best Value has resulted in the service being more aligned with customer needs	294	4.6 (1.3)	7.6***	Agree
Best Value has improved service quality	293	4.3 (1.2)	5.0***	Agree
Best Value has enhanced customer satisfaction	293	4.2 (1.2)	2.4*	Agree
<i>Costs</i>				
Best Value has resulted in more paper work that outweighs any tangible improvements in service	294	4.2 (1.5)	1.7	Neutral
Best Value has reduced the financial cost of providing the service	292	3.4 (1.3)	-8.1***	Disagree
<i>Efficiency</i>				
Best Value has improved the efficiency of the service	289	4.1 (1.3)	.82	Neutral
The benefits of introducing Best Value have so far outweighed any costs incurred	288	3.6 (1.4)	-4.7***	Disagree
<i>Accountability</i>				
Best Value has resulted in greater accountability to the public	295	4.4 (1.3)	5.6***	Agree
Best Value has resulted in managers being more accountable to members	291	4.1 (1.4)	.98	Neutral
<i>BV and CCT</i>				
Best Value is better than CCT	282	5.0 (1.4)	11.6***	Agree

+Standard deviations shown in brackets

\* p.0, \*\*p.01, \*\*\*p .001

## RESULTS

*Survey Results*

The ten statements used to assess respondents' perceptions of the impact of BV are itemised in Table 2. This table shows the overall sample mean scores and standard deviations, the number of responses per item, t tests for the differences between the mean scores and the mid-point (based on a 7-point scale) and the mean response.

The mean scores in each category are fairly close to the 'neutral' score of 4, which indicates that, on average, respondents neither strongly agree nor strongly disagree with the statements. Nevertheless, the differences between the mid-point and the mean scores were statistically significant for seven of the ten statements. In other words, the group of respondents as a whole believe that BV has made a distinct difference to a clear majority of the intended outcomes. However, as discussed below, the difference is not always in the direction desired by the architects of the BV regime.

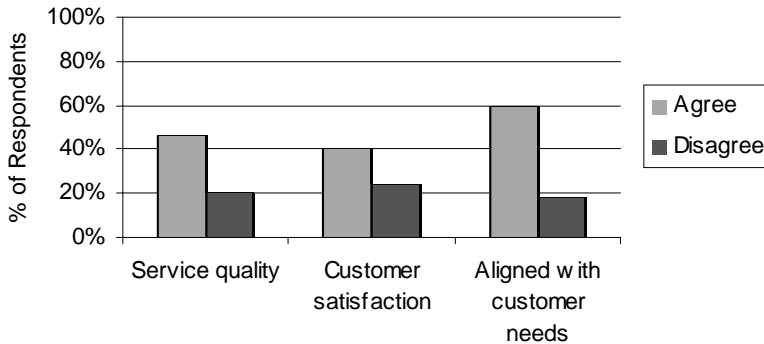
The questionnaire contained a section in which respondents were able to record additional comments regarding their perceptions of the pilot programme. A selection of these comments is included in the following discussion in order to provide further insights into the effects of BV.

*Service Quality and Customer Satisfaction*

Researchers generally distinguish between service quality and customer satisfaction. Satisfaction is considered to be transaction-specific, whereas service quality is a more global measure (Oliver, 1981). For example, users may be dissatisfied with a specific service encounter at their local library. This may be due to a front-line member of staff being rude or discourteous to the user, or the library may not have had the specific item requested by the user. On this occasion user satisfaction will be low. However, if such incidents had not occurred before, and if library staff are generally very polite and helpful, the quality of service is likely to be perceived as high. Although customer satisfaction and service quality are distinct constructs, they are also related because customer (dis)satisfaction is an input to customer perceptions of service quality (Parasuraman *et al.*, 1988). In order to distinguish between the two concepts, studies assessing consumer perceptions of service performance often measure both customer satisfaction and service quality (Gould-Williams, 1999). We have therefore adopted this approach in assessing the perceived impact of BV.

Figure 1 shows that so far BV has had a greater impact on service quality than on customer satisfaction (46 per cent agreed<sup>2</sup> that BV has improved service quality, compared with 40 per cent who agreed that BV has enhanced

FIGURE 1  
IMPACT OF BV ON SERVICE QUALITY



*Key to coding:*

Agree = perception scores >4

Disagree = perception scores <4

*Key to statements:*

Service quality: 'BV has improved service quality' (number of neutral scores = 96)

Customer satisfaction: 'BV has enhanced customer satisfaction' (number of neutral scores = 106)

Aligned with customer needs: 'BV has resulted in the service being more aligned with customer needs' (number of neutral scores = 65)

customer satisfaction). A statistically significant (at the  $p < .001$  level) greater proportion of respondents (60 per cent) felt that BV has resulted in a closer alignment of service provision with customer needs. This may be attributed to the perceived value of the user evaluation exercises undertaken during BV Reviews (Boyne *et al.*, 2000). For instance, information collected through user consultation is likely to have enabled service providers to gain a better insight into the needs and priorities of the public.

Many respondents were keen to point out that it was too soon to report any tangible improvements in service quality and customer satisfaction. This statement was also re-iterated many times with regard to service efficiency and cost savings. In fact a very small minority of respondents ( $n = 8$ ) felt so strongly about the potential future benefits of BV that they re-wrote the questionnaire statements to read: 'Best Value *will* improve, rather than *has* improved ...' The responses from those who changed the wording of the questionnaire items were excluded from the results in Table 2. Those anticipating positive BV outcomes noted that 'Best Value *will* have an



impact on service quality and customer satisfaction, but these improvements are not yet evident' (Director of Education).

It is still early days, and therefore very difficult to detect a shift in quality, satisfaction, etc ... What BV has nevertheless achieved is a far greater understanding of the service itself, and brought to light management information which was either unavailable or remained unquestioned, or possibly considered of very little relevance. We should remember that 'Rome wasn't built in a day' (Director of Highways, Property and Works).

My negative responses [to the ten questionnaire statements] are based on the impact BV has had at this early stage. I am quite certain that tangible results will become evident in the future, but at the moment, we are in the middle of the learning process, and striving to come to terms with the huge culture change. I don't believe that we'll see tangible results in the short term (Contract Services Manager).

Several respondents claimed that they had always provided high quality services, so in effect BV had little impact on their performance. For instance, one councillor stated: 'I believe there is little scope to greatly improve ... the quality and efficiency of this service. However, I have no doubt that application of BV principles to our support services will have a positive effect on our overall service' (BV committee chairperson). This statement seems to imply that 'others can improve, but not us'. Similarly, one front-line respondent noted that 'Best Value has done little to help this department. We already reviewed our procedures on a regular basis to improve our service. The continuous improvement ethos was already prevalent here.'

Thirteen per cent of respondents *disagreed* with the statement that BV had improved service quality. The comments of one senior officer help to shed light on why this was the case. He stated that limited staff resources were being used to 'do BV' rather than 'process planning applications and appeals', which in turn 'lowered service performance'. This respondent argued that staff were already struggling to cope with customer demand, and that the extra work of carrying out BV Reviews simply exacerbated this struggle. Furthermore, this officer complained that while 'the department was spending a considerable sum of money on BV consultant's fees ... good staff were made redundant'. In such cases winning staff support for BV is likely to be difficult, especially when the process is linked to efficiency savings through employment reductions. Glover and Fitzgerald-Moore (1998) found that staff redundancies had a direct impact on the way in which quality programmes are perceived. Negative outcomes, such as low trust, suspicion,

lack of co-operation and barriers between management and operatives, emerged when quality programmes were linked to redundancy exercises.

### *Service Costs and Efficiency*

Respondents' views suggest that the costs of service provision have not fallen (only 20 per cent agreed with the statement: 'Best Value has reduced the financial cost of providing services'). Similarly the process seems to have had little effect on the efficiency of services (38 per cent agreed that this had improved). Further, only 24 per cent of respondents agreed that the benefits of BV had so far outweighed the costs incurred (mean score 3.6). Many of the costs identified by respondents were described as 'start-up' costs that were far higher than they had anticipated. Although some respondents suggested that BV would generate efficiency savings in future years, others were less optimistic:

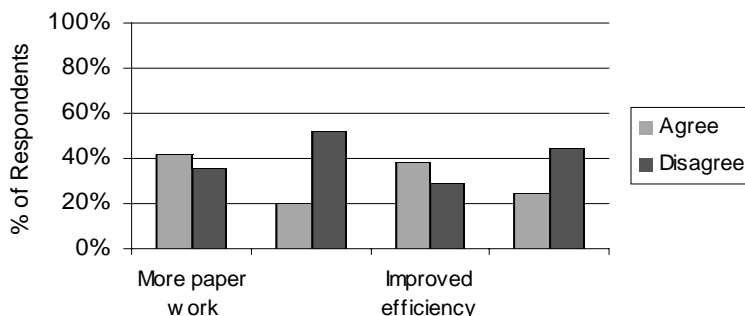
Best Value has undoubtedly benefited the service in that it has forced us to critically examine the way we carry out our function. Unfortunately the process is time and resource intensive, resulting in efficiency gains being consumed by the costs of undertaking BV Review. If the process is not to attract ridicule, it is imperative that it is rationalised so that genuine cost benefits may accrue (Principal Housing Officer).

I believe that BV will have a marked impact on improving services in terms of quality, accountability and responsiveness – and some of these outcomes are already evident. I do however, have concern that the financial benefits will not be so significant. While BV may result in some financial benefits, there are also costs attached to the regime, which in my opinion will result in a neutral position in overall terms (Director of Education).

So while respondents tended to acknowledge that the BV process was 'worthwhile', they felt that there was 'insufficient awareness of the resources needed to undertake the process effectively' (Senior Manager). Thus it appears that although BV has resulted in higher quality services, the costs are so substantial that no efficiency gains have been made.

Two of the 'resource intensive' activities involved in BV Reviews were writing management reports and maintaining service records. Although these activities could be viewed as 'good management practice' (as suggested by several respondents) they consumed much time and resources and should therefore be defined as costs attributable to the BV process. Also, a broad range of respondents felt frustrated by the need to cope with increased paper work while simultaneously striving to meet customer

FIGURE 2  
IMPACT OF BV ON SERVICE COSTS & EFFICIENCY



*Key to coding:*

Agree = perception scores >4

Disagree = perception scores <4

*Key to statements:*

More paper work: BV has resulted in more paper work that outweighs any tangible improvements in service 'quality' (number of neutral scores = 65)

Reduced cost: 'BV has reduced the financial cost of providing the service' quality' (number of neutral scores = 83)

Improved efficiency: 'BV has improved the efficiency of the service' quality' (number of neutral scores = 93)

Benefits outweighed costs: 'The benefits of introducing BV have so far outweighed any costs incurred.' quality' (number of neutral scores = 92)

demands: 'I am dismayed by the way in which BV is developing into an overly complicated, bureaucratic regime' (Chief Executive); 'to be blunt, the resulting bureaucracy is outweighing the benefits of Review' (Assistant Director of Education); 'it should be recognised that officers are spending a considerable amount of time dealing with the BV process. In our case, the benefits of undertaking Review are likely to be marginal, and the additional paper work will outweigh any real benefits of delivering a service to the public' (Councillor).

These comments are consistent with the views of a significant number of pilot services. Only 36 per cent of respondents disagreed with the statement that BV had resulted in more paper work that outweighed any tangible improvements in service. This evidence should alert central and local policy makers to the need to limit the amount of red tape and documentation in the BV regime.

It would be naïve to assume that the only costs associated with BV are start-up costs. Services are likely to incur significant on-going costs especially when implementing change. A senior officer stated that he could not address users' criticisms of service delivery as BV had not affected the

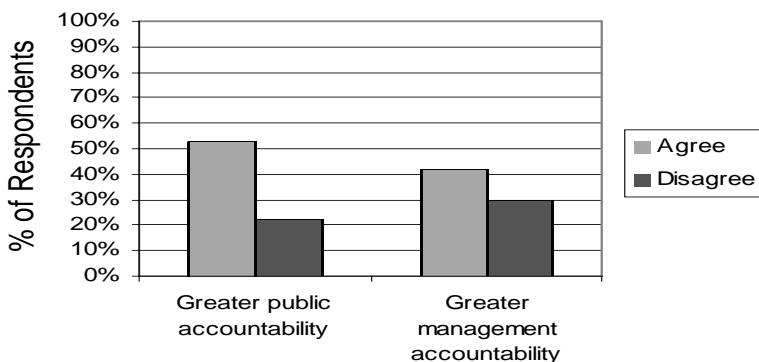
budget allocation for the service and, therefore, no extra resources were available. Thus, as improvements were funded from the service's existing budget, only minor changes could be made (see also Midwinter and McGarvey, 1999).

### Accountability

The results of our survey suggest that BV has enhanced political accountability (53 per cent of respondents perceived this to be the case), but less than half of the respondents (42 per cent) believed that BV had resulted in greater managerial accountability. By the time of the survey, the pilots had completed all stages of the BV framework including two performance plans. It is slightly surprising then, that there was not a more positive view of political accountability. There may be a number of reasons for this. First, most of the pilots failed to provide the full range of performance information in their plans (Boyne *et al.*, 1999e) and second, evidence from interviews with managers and politicians indicated that many felt that there was little public interest in the plans.

The BV framework emphasises the need to measure performance and set targets with the intention that they will lead to enhanced managerial accountability. The majority of respondents however, did not believe that this had been the case. In many of the pilots there was little evidence of a 'performance management' culture. A significant factor behind this finding

FIGURE 3  
IMPACT OF BV ON ACCOUNTABILITY



#### Key to coding:

Agree = perception scores >4

Disagree = perception scores <4

#### Key to statements:

Greater public accountability: 'BV has resulted in greater accountability to the public.'

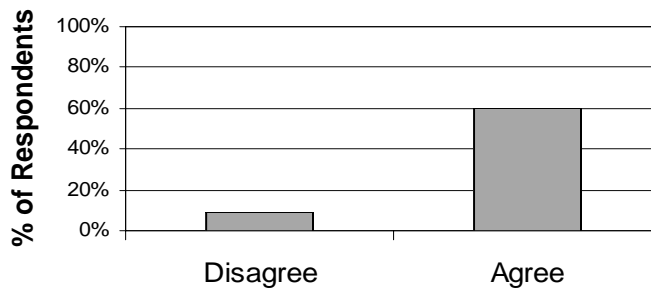
Greater management accountability: 'BV has resulted in managers being more accountable to members'.

is the general lack of member involvement in BV. A BV Project Manager felt that 'in theory' BV should make managers more accountable to members, but 'in practice members are not taking nearly enough interest'. A senior manager suggested that members' lack of interest in BV was principally due to the enormous programme of change they face. BV is just one part of the modernising agenda: 'the impact of introducing the Cabinet system in many authorities is changing the role of members and this has, I believe, prevented progress on managerial accountability at the present time' (Senior Manager). Thus it appears that BV has had an impact on accountability, especially political accountability. However, in order to strengthen managerial accountability, there is a need for members to become more engaged in the BV process, for example by using data published in the annual Performance Plans to hold managers to account for their services.

#### *BV and CCT*

Although the 1999 Local Government Act repealed the CCT legislation, the BV framework still contains a strong emphasis on competition and implies a continuing role for competitive tendering in local government (Boyne *et al.*, 1999a; Martin, 1999a). Nevertheless, the Government is keen to avoid the overly prescriptive, 'mechanistic and inflexible' nature of CCT (Welsh Office, 1998b: 19) which led to 'unimaginative tendering, and often frustrated rather than enhanced real competition' (Welsh Office, 1998b: 50). For instance Bovaird and Halachmi reported that CCT created 'flat-out resistance by many local authorities – Conservative as well as Labour controlled – which greatly increased the transaction costs experienced by all

FIGURE 4  
BEST VALUE BETTER THAN CCT



#### *Key to coding:*

Agree = perception scores >4

Disagree = perception scores <4

Statement: 'BV is better than CCT (number of neutral scores = 88)

parties – central government, local government and private contractors (1998: 175). Thus central Government is keen that BV should not meet with the same resistance as CCT. The full benefits of implementing the BV framework will, according to the Welsh Office, only be achieved if ‘authorities respond with energy and enthusiasm to this initiative’ (Welsh Office, 1998b: 7). Thus a pre-requisite of achieving superior service performance through BV may be that respondents view it more positively than CCT (Martin, 1999b).

Our survey suggests that, so far, local authorities prefer BV to CCT: 60 per cent of respondents agreed with the statement that BV is better than CCT, and only 9 per cent disagreed (Figure 4). The mean score of 5.0 is the highest of all ten questionnaire items. Respondents stated that they welcomed BV as it ‘doesn’t only focus on costs, but also considers quality’. BV was also viewed as ‘non-discriminatory in that it affects all departments, not just blue-collar workers’ and has ‘provided the authority the opportunity to challenge why certain non-statutory services are still provided’. According to some chief officers, BV is ‘certainly not an easy option, but is essentially what good management is all about and should therefore be pursued’. These results are consistent with those of Martin and Hartley (2000) who also reported ‘convincing evidence that, in contrast to the CCT regime, Best Value has, initially at least, enjoyed widespread support among local authorities’ (2000: 53).

There were a minority of respondents who were less than positive about BV: ‘Would you rather be shot or hung?’ (Chief Officer); ‘Generally BV is a positive influence, however to date it lacks the “bite” that CCT provided to “force” change and attack the bottom line’ (Director of Competitive Services); ‘Time will tell if BV will be better than CCT. Personally I think that too many people believe that BV is the answer to local government’s problems. I feel that more investment is needed along with the BV ethos’ (Accountant). If the successful implementation of BV is reliant on participants’ positive attitudes then, despite the small pockets of scepticism, in the main this pre-condition has been achieved.

#### VARIATIONS IN RESPONDENTS’ PERCEPTIONS OF THE IMPACT OF BV

On all ten of our survey items, there are substantial variations around the mean response (see Table 2). What are the potential sources of these differences in perception concerning the impact of BV? In this section, we develop and test four hypotheses that may illuminate this issue.

*Corporate and Non-Corporate Approaches to Best Value*

According to the Guidance issued by the DETR (1999a) and NAW (2000), BV requires a fundamental change in culture. This programme of cultural change requires replacing 'old' workforce attitudes with 'new' attitudes in which greater emphasis is placed on 'creating a commitment to quality and efficiency' (NAW, 2000: 3). Critical to achieving these changes is strong leadership, especially from the chief executive and politicians (DETR, 1999a: 5).

The notion that 'strong' leadership and greater employee involvement are essential pre-requisites of cultural change programmes is not new. Kim *et al.*, (1995: 680), regard them as the *sine qua non* of all successful programmes:

Most models of TQM are based on the assumption that the primary requisite is a committed top management team that can change the culture of the organisation. Improvement of productivity and quality requires an integrated and holistic change in organisational behaviour. Changes in organisational culture should be supported by modifications in organisational structure, human resource management systems and policies, information and control systems, and management styles at all levels within the organisation ... the entire work force should change its behaviour and its attitudes toward quality and measurement of quality, so-called 'quality culture'.

These arguments and the Statutory Guidance (DETR, 1999a; NAW, 2000) highlight the key 'pioneering' role of senior managers in demonstrating commitment to the quality culture. Kim *et al.* (1995) propose that quality programmes are more likely to succeed if a holistic, cross-departmental approach is taken. Based on these observations, those authorities adopting an 'integrated and holistic' approach, supported by changes in organisational structure, are more likely to create a 'strong' quality culture than those who adopt a less integrated approach. Certainly the approach used to implement BV was found to vary considerably across the pilot authorities (Boyne *et al.*, 1999a). Some authorities adopted what has been described as a corporate approach, in which the chief executive took the lead in adopting BV principles and values, created new posts designed to assist the programme of BV Reviews and implementation, established steering groups and enhanced information sharing between all departments. In some cases those adopting a corporate approach allocated central resources which could be used to assist pilot services undertake BV Reviews. In contrast to this, other pilot authorities were more *ad hoc*, providing little corporate leadership and resources. In these instances,

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individual pilot service managers were left to develop their own Review programme. They had to face operational issues arising from implementing the BV framework without central support. Authorities adopting a corporate approach to the implementation process are more likely to achieve organisational cultural changes and therefore perceive the impact of BV to be greater than those who used a non-corporate approach.

*Hypothesis 1 – The perceived impact of BV will be more positive in those authorities adopting a corporate approach*

Table 4 outlines the results of a comparison of mean scores for each of the BV outcomes based on the approach used by each authority. The differences

TABLE 3  
COMPARISON OF RESULTS BY CORPORATE/NON CORPORATE APPROACHES

Item	Approach	Mean	SD	Cases	t test
<i>Service Quality</i>					
Best Value has resulted in the service being more aligned with customer needs	Corporate	4.7	1.2	198	-2.4**
	Non Corporate	4.3	1.5	94	
Best Value has improved service quality	Corporate	4.5	1.1	197	-3.2**
	Non Corporate	4.0	1.3	94	
Best Value has enhanced customer satisfaction	Corporate	4.3	1.2	197	-2.9**
	Non Corporate	3.9	1.2	94	
<i>Costs</i>					
Best Value has resulted in more paper work that outweighs any tangible improvements in service	Corporate	4.1	1.1	197	0.4
	Non Corporate	4.3	1.6	95	
Best Value has reduced the financial cost of providing the service	Corporate	3.3	1.4	197	0.4
	Non Corporate	3.4	1.3	93	
<i>Efficiency</i>					
Best Value has improved the efficiency of the service	Corporate	4.1	1.2	193	-1.5
	Non Corporate	3.9	1.5	94	
The benefits of introducing Best Value have so far outweighed any costs incurred	Corporate	3.7	1.3	192	-2.1*
	Non Corporate	3.4	1.5	94	
<i>Accountability</i>					
Best Value has resulted in greater accountability to the public	Corporate	4.4	1.3	198	-0.1
	Non Corporate	4.4	1.2	95	
Best Value has resulted in managers being more accountable to members	Corporate	4.1	1.4	195	-0.4
	Non Corporate	4.0	1.5	94	
<i>BV and CCT</i>					
Best Value is better than CCT	Corporate	4.9	1.4	187	1.2
	Non Corporate	5.1	1.5	93	

\*\*\*p >.001; \*\*p.01

Coding:

Non-corporate approach=0

Corporate Approach=1



between the mean scores for the 10 statements were in the anticipated direction: those adopting a corporate approach perceived that the impact of BV was more positive than those adopting a non-corporate approach. In four of these instances (service quality: items 1, 2, 3; and efficiency: item 7) the results were statistically significant at the  $p < 0.05$  level. In most cases the effects of cultural change programmes take several years to emerge (Glover and Fitzgerald-Moore, 1998). The results reported here are based on the perceived impact of BV following the relatively recent introduction of the process, the effects of which are likely to spread as the framework becomes more embedded.

#### *Prior Experience of CCT*

According to Wilson and Game (1998) services subjected to CCT had to make fundamental changes that led to a strengthening of local authority management. Hakeem and Szymanski (1996) state that CCT was introduced into local government to make it more 'business-like'. For example, when preparing bids, service managers generally undertook SWOT analysis, prepared business plans, involved the workforce in developing service specifications and identifying service costs (Fitzpatrick, 1995). Martin and Sanderson (1999) also point out that CCT made managers become more aware of cost and quality issues.

There are few empirical studies that have examined the impact of CCT on local government performance (Boyne, 1998). However Shaw *et al.* provide some support for the propositions outlined above, based on a survey conducted in the North of England. They found that services subjected to CCT had greater business awareness and were more commercially focused. In many cases the 'business-like' approach included a greater emphasis on customer evaluation, because CCT services needed to determine customer requirements when developing contract specifications (Shaw *et al.*, 1994). However, our earlier research found evidence that CCT need not necessarily equip service managers with the expertise needed to undertake a BV Review. 'Many of the services previously subjected to CCT have extensive information covering the contract specification, but little else. One manager stated that "we were working to a contract and just recorded that information"' (Boyne *et al.*, 1999e: 17). Therefore, services with prior experience of CCT may report a greater impact of BV, as they were already experienced in using performance management systems and thus did not have to 'struggle' to implement these systems during Review. Alternatively, the impact of BV may be less in these services compared with those with no prior experience of CCT, as service performance may already have been high.

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TABLE 4  
COMPARISON OF RESULTS BY CCT/NON CCT SERVICES

Item	Approach	Mean	SD	Cases	t test
<i>Service Quality</i>					
Best Value has resulted in the service being more aligned with customer needs	CCT	4.7	1.3	87	-0.6
	Non CCT	4.6	1.3	202	
Best Value has improved service quality	CCT	4.4	1.1	87	-0.6
	Non CCT	4.3	1.2	201	
Best Value has enhanced customer satisfaction	CCT	4.2	1.2	87	0.3
	Non CCT	4.2	1.2	201	
<i>Costs</i>					
Best Value has resulted in more paper work that outweighs any tangible improvements in service	CCT	4.3	1.4	86	-0.9
	Non CCT	4.1	1.6	203	
Best Value has reduced the financial cost of providing the service	CCT	3.5	1.4	87	-0.9
	Non CCT	3.3	1.3	202	
<i>Efficiency</i>					
Best Value has improved the efficiency of the service	CCT	4.1	1.3	85	-0.1
	Non CCT	4.1	1.3	199	
The benefits of introducing Best Value have so far outweighed any costs incurred	CCT	3.6	1.4	84	-0.1
	Non CCT	3.6	1.4	199	
<i>Accountability</i>					
Best Value has resulted in greater accountability to the public	CCT	4.6	1.2	87	-1.6
	Non CCT	4.4	1.3	203	
Best Value has resulted in managers being more accountable to members	CCT	4.3	1.4	84	-1.9
	Non CCT	4.0	1.4	202	
<i>BV and CCT</i>					
Best Value is better than CCT	CCT	4.9	1.4	193	.37
	Non CCT	5.0	1.5	84	

\*\*\*p &gt;.001; \*\*p.01

Coding:

Non-CCT services=0

CCT services=1

*Hypothesis Two – Perceptions of the impact of BV will differ significantly between CCT and non-CCT services*

Our survey results, outlined in table 4, do not support this hypothesis. It appears that variations in the perceived impact of BV is not explained by prior experience of CCT. This may be because the two forces outlined above (more experience of management processes, but less potential for further improvement) are countervailing and effectively cancel each other out.

*Respondent's Role and Perceived Impact of BV*

It is possible that the views of those responsible for service delivery (front-line operative staff and supervisors) will differ from those more distant from

TABLE 5  
COMPARISON OF FRONTLINE STAFF AND SENIOR MANAGERS PERCEPTIONS  
OF IMPACT

Item	Approach	Mean	SD	Cases	t test
<i>Service Quality</i>					
Best Value has resulted in the service being more aligned with customer needs	Frontline staff	4.7	1.4	135	1.0
	Senior Managers	4.5	1.3	144	
Best Value has improved service quality	Frontline staff	4.4	1.2	134	0.0
	Senior Managers	4.4	1.2	144	
Best Value has enhanced customer satisfaction	Frontline staff	4.3	1.2	135	1.3
	Senior Managers	4.1	1.2	143	
Best Value has resulted in more paper work that outweighs any tangible improvements in service	Frontline staff	4.3	1.5	135	1.4
	Senior Managers	4.1	1.6	144	
Best Value has reduced the financial cost of providing the service	Frontline staff	3.3	1.4	133	-1.2
	Senior Managers	3.5	1.3	144	
<i>Efficiency</i>					
Best Value has improved the efficiency of the service	Frontline staff	3.9	1.4	133	-1.6
	Senior Managers	4.2	1.2	142	
The benefits of introducing Best Value have so far outweighed any costs incurred	Frontline staff	3.6	1.4	131	-0.1
	Senior Managers	3.6	1.4	142	
<i>Accountability</i>					
Best Value has resulted in greater accountability to the public	Frontline staff	4.5	1.4	135	0.8
	Senior Managers	4.4	1.3	145	
Best Value has resulted in managers being more accountable to members	Frontline staff	3.9	1.5	131	-2.0*
	Senior Managers	4.3	1.3	145	
<i>BV and CCT</i>					
Best Value is better than CCT	Frontline staff	4.8	1.4	128	-1.6
	Senior Managers	5.1	1.5	139	

\*\*\*p >.001; \*\*p.01

Coding:

Frontline staff =0

Senior Managers =1

the point of service (e.g. chief executives and chief officers) as senior officers will have a vested interest in saying BV works. For example, BV requires fundamental changes in management style and organisational structure (Martin, 2000). If senior managers fail to achieve such changes, the impact of BV is likely to be minimal. Thus senior managers, wishing to present themselves in a favourable light, are more likely than front-line staff to state that the impact of BV has been positive. This view is consistent with social desirability theory, which according to Podsakoff and Organ (1986) creates problems for researchers using self-reporting questionnaires. Social desirability refers to questionnaire items that prompt respondents to report outcomes in such a way that they are viewed favourably. It could be argued

that as senior managers are more likely to want to be amongst the 'cadre of authorities ... blazing a Best Value trail for other councils to follow' (Martin, 1999a: 58), they will exaggerate the perceived impact of BV in their authority.

*Hypothesis Three – Senior managers' perceptions of the impact of BV will be significantly more positive than those of front-line staff.*

The results reported in Table 5 show that senior managers did perceive the impact of BV to be greater than front-line staff in three out of the four outcomes (the exception was the impact of BV on service quality). However, the differences in mean scores were not statistically significant except for management accountability. Senior managers perceive that they are more accountable to politicians as a result of BV, whereas front-line staff do not.

#### *Pervasiveness of Pilot Programme*

The DETR Guidance states that 'The Government expects authorities to take a *realistic* view of the numbers of Reviews they can *sensibly* undertake in any one year and over a five year cycle' (1999: 9 – italics added). The impact of BV may vary according to the number of services piloted by each authority, with those piloting just a few services reporting a greater impact in comparison with those piloting many services. This view is based partly on the absence of significant new resources to support reviews. '[F]ew pilot authorities have been able to make significant extra resources available for service review. This has resulted in either insufficient attention to the review process, or the displacement of resources from routine managerial functions and service delivery' (Boyne *et al.*, 1999e: 5). Also, many of the Review processes (e.g. benchmarking, tests of competitiveness and employee evaluation) were completely new to pilot services (Boyne *et al.*, 1999e). Thus, due to the limited experience of officers and the lack of resources, it is likely that the pilot programme would have been more manageable in those authorities piloting fewer services. This appears to have been the view of those authorities that selected a small number of pilot services (e.g. Ceredigion, Denbighshire and Powys). In these instances Project Managers hoped that a workable framework would be developed and used by non-pilot services in future Reviews (Boyne *et al.*, 1999e).

*Hypothesis Four – Authorities piloting fewer services will perceive that BV had a more positive impact than those piloting a high number of services*

In this instance the overall sample was not split into two groups (the procedure used for testing the three previous hypotheses). Instead one-way analysis of variance (ANOVA) was used to test variance between the

TABLE 6  
COMPARISON OF RESULTS BY NUMBER OF SERVICES PILOTED BY EACH  
AUTHORITY

Item	Mean	SD	Cases	Anova F value
<i>Service Quality</i>				
Best Value has resulted in the service being more aligned with customer needs	4.6	1.3	292	1.2
Best Value has improved service quality	4.4	1.1	291	2.5**
Best Value has enhanced customer satisfaction	4.2	1.2	291	1.4
<i>Costs</i>				
Best Value has resulted in more paper work that outweighs any tangible improvements in service	4.2	1.5	292	1.9*
Best Value has reduced the financial cost of providing the service	3.4	1.3	290	1.1
<i>Efficiency</i>				
Best Value has improved the efficiency of the service	4.1	1.3	287	1.4
The benefits of introducing Best Value have so far outweighed any costs incurred	3.6	1.4	286	2.6**
<i>Accountability</i>				
Best Value has resulted in greater accountability to the public	4.4	1.3	293	1.4
Best Value has resulted in managers being more accountable to members	4.1	1.4	289	2.3**
<i>BV and CCT</i>				
Best Value is better than CCT	5.0	1.4	280	1.1

\*\*p .01; \*p.05

sample groups (authorities piloted between one and twenty-four services). Table 6 provides the F statistic, which is calculated by dividing the variance between groups by within group variance. Large differences between groups will produce high F values and in these instances the null hypothesis (that sample means are equal) will be rejected (Gravetter and Wallnau, 1992). As can be seen from the results reported in table 6, our survey does not support hypothesis four. While four of the ten items (service quality: item 2; costs: item 4; efficiency: item 7; and accountability: item 9) had statistically significant differences, the F values were in the opposite direction to that hypothesised. In other words, those authorities piloting a large number of services perceived the impact of BV to be greater than those piloting few services. Possibly the positive relationship between the perceived impact of BV and the number of services piloted by each authority is attributable to benefits from sharing experiences between many pilot services. In these instances managers were able to exchange information as soon as 'new' BV processes were tried and tested within their authority.

## CONCLUSION

BV processes are intended to achieve continuous improvements in local authority performance. We have presented the first empirical evidence of the perceived impact of such processes on service quality, costs, efficiency and accountability. The evidence suggests that, so far, BV has had a positive impact on service quality and accountability but little effect on service costs and efficiency. There was no evidence to suggest that BV would drive service costs down or produce efficiency gains. To the contrary, it appears that the process is resource intensive in terms of staff time and service costs. Also a wide range of respondents noted that if BV is used as a mechanism by which significant reductions in service costs are made, especially through redundancy programmes, then it is likely to become a negative force within local government, creating suspicion, low trust and resistance. Further, where BV Reviews identified the potential for service improvements, realising such improvements was considered by some senior officials to be dependent on receiving additional financial resources to implement change. Failure to provide such resources is likely to reduce the overall impact of BV Reviews (Midwinter and McGarvey, 1999).

Our research further highlights that respondents perceived that BV has resulted in greater political accountability. This may be attributable to the publishing of performance plans, which is intended to provide a means by which the local community and other bodies can hold the council to account for service delivery. Also, our results confirm the earlier research conducted by Martin and Hartley (2000) who reported that BV was viewed more positively than CCT, so in this sense is believed to be a significant step forward.

The data were further analysed to ascertain the degree to which differences in local perceptions of the impact of BV were explained by variables, such as the corporate approach used to implement BV, nature of pilot service and respondent's position within the authority. Those adopting a corporate approach to implementing the BV framework perceived that the impact on performance was greater in two areas: service quality and efficiency. This result provides support for those authorities that established BV steering groups, provided strong leadership, especially from the chief executive, and released corporate resources to facilitate Review. Evidence from successful cultural change programmes supports the need for an organisational-wide approach to BV. Our results imply that local authorities should give particular attention to providing strong leadership and to ensuring that sufficient resources are released to implement change.

Those adopting an all-embracing approach to BV Reviews perceived the impact of BV to be greater than those who only piloted a few services.

This result was contrary to that hypothesised and does not support the view that authorities would become overwhelmed as they implemented 'new' BV mechanisms in a multiplicity of services. Nor was there much support for the argument that services with prior experience of CCT would perceive the impact of BV to be greater than those with no prior experience. Finally, senior officers and front-line staff had similar perceptions of the impact of BV on service performance. Our results do not support the hypothesis that senior managers inflated their perception scores in an attempt to enhance their reputation as effective managers. Thus while authorities might be keen to be viewed as 'beacons' or BV 'pioneers', senior officers do not appear to have exaggerated the impact of BV within their organisation.

In general, respondents felt optimistic about BV's potential impact and expressed confidence that service improvements would become observable in future years. However, so far the impact of BV has been marginal. These results should alert Central Government to the difficulties involved in achieving year on year improvements in service delivery, especially in the early years of the process. Early Guidance issued in Wales acknowledged that expecting every service to achieve continuous improvement may be too ambitious (Welsh Office, 1998a: 3.9.1). However, the Statutory Guidance reverts back to the original objective of achieving continuous improvement across all services: 'Each best value review should be concluded by the local authority agreeing rigorous targets for the continuous improvement of the service year by year over the review cycle' (NAW, 2000: 21).

In conclusion, it should be emphasised that our survey results are based on local perception ratings taken at an early stage of BV. Nevertheless the evidence suggests that central government's objective of achieving continuous improvement is likely to prove unattainable in many services in the short-term. The initial impact of BV has not been as great as central policy makers may have wished. Yet, at the end of the pilot process in Wales, expectations remained high that BV processes will eventually deliver the desired outcomes. The retention of such optimism may be crucial to the long-term success of the BV regime.

#### NOTES

1. This was the initial number of pilot services but after conducting the first self evaluation exercise (September 1998) several services split into sub-services, resulting in a total of 135 services. For the list of pilot services see Boyne *et al.*, (1999c).
2. Scores coded: >4 = 'agree'; scores<4 = disagree.

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