

## Ensuring Transparency and Oversight of the Work of State and Municipal Authorities

*Assegurar a transparência e o controle da ação das autoridades estaduais e municipais*

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### Resumo

Este artigo analisa a implementação da transparência e da prestação de contas nas atividades das autoridades públicas e dos governos locais, com o objetivo de fundamentar os princípios gerenciais para sua institucionalização e propor um modelo de integração desses princípios à administração pública. O estudo adota uma abordagem metodológica sistemática, que combina métodos dialéticos e lógicos. Os resultados indicam que a transparência e a prestação de contas constituem pilares fundamentais da governança eficaz, pois fortalecem o controle social, ampliam a confiança pública e mitigam disfunções institucionais por meio de procedimentos abertos e do controle público. Propõe-se um modelo de governança estratégica em nível regional que integra a aprovação pública das decisões, instrumentos digitais e monitoramento social. Estudos futuros devem avaliar a efetividade do modelo em diferentes contextos e o papel das tecnologias digitais no fortalecimento da prestação de contas pública.

**Palavras-chave:** transparência, prestação de contas, administração pública, planejamento estratégico, controle público, instituições democráticas, tecnologias digitais na administração

### Abstract

*This article analyzes the implementation of transparency and accountability in the activities of public authorities and local governments, aiming to substantiate managerial principles for their institutionalization and to propose a model for their integration into public administration. The study adopts a systematic methodological approach that combines dialectical and logical methods. The results indicate that transparency and accountability are fundamental pillars of effective governance, as they strengthen social control, enhance public trust, and mitigate institutional dysfunctions through open procedures and public oversight. A regional strategic governance model is proposed that integrates public approval of decisions, digital instruments, and social monitoring. Future studies should evaluate the model's effectiveness in different contexts and the role of digital technologies in strengthening public accountability.*

**Keywords:** transparency, accountability, public administration, strategic planning, public control, democratic institutions, digital technologies in administration

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## Introduction

One of the most acute problems facing modern states is a steady downward trend in the level of public trust in government institutions, which is caused by imperfect mechanisms of communication between the state and society, insufficient openness of government processes, and limited access to reliable, complete, and timely information about the activities of public authorities. The outlined problem is not only an ethical, political, or moral dilemma for the public administration system, but primarily an institutional challenge that undermines the foundations of the legitimacy of public authorities, the effectiveness of their regulatory activities, and their ability to achieve the goals of sustainable development (Adrian et al., 2023).

The scientific problem is that in the context of high political turbulence, lack of public accountability, growing corruption, and fragmentation of the institutional architecture of public administration, society increasingly demands not only open access to information, but also the creation of real mechanisms for control, influence, and participation in the decision-making process. Transparency and accountability can no longer be seen as optional or auxiliary principles of public policy. Still, they must be integrated into all levels and stages of governance processes, ensuring the predictability of government actions, the clarity of procedures, and the precision of regulations subject to public scrutiny (Makanga et al., 2025). These provisions themselves are highly relevant in the field of public administration, particularly regarding transparency and systemic accountability in the work of public authorities, and especially at the level of local self-government.

## Literature Review

The issues of the article's subject matter have long been the subject of a thorough scientific analysis. In the initial phase, authors highlight the works of Hochstetter et al. (2023), Moldalieva (2021), and Tapia Cachay et al. (2022), who outline the very essence of accountability as a managerial category. In their opinion, these categories cover not only the legal obligation to report to higher authorities or the public but also include a wide range of ethical and communicative components that reflect the level of democratic maturity of public authorities in the country.

In the academic community, authors see different paradigms for studying transparency and accountability. One of the key areas advocated by Bortniak et al. (2023), Desmalita and Setyadi (2025), Selin and Butcher (2024) is the institutional approach, which considers accountability as part of a broader system of management control. These scholars insist that the mechanism of delegation of authority, feedback, and sanctions for deviations from goals within the public administration system plays a key role. At the same time, their research finds that such mechanisms do not always guarantee real accountability, especially in the absence of political will or weak democratic institutions.

Another methodological framework is the democratic and legal approach, which views accountability as a key element of democratic governance and a way to realize people's sovereignty. For example, Bentkowska-Furman (2021) and Kruhlov et al. (2023) emphasize that accountability is not a purely instrumental procedure but

rather a form of public control over authorities, grounded in openness, access to information, and real opportunities for citizens to influence decision-making processes. In this vein, they see transparency as a condition for accountability, without which responsible governance is impossible.

To digitalize public administration, increased attention is being paid to the information and analytical aspect of ensuring both transparency and broad accountability. In particular, as Makedon et al. (2024) and Setyarto et al. (2025) point out, the introduction of digital reporting and community information tools opens new horizons for increasing transparency by automating information publication processes, unifying reporting, and creating integrated feedback platforms and digital technologies in administration.

New-generation approaches to transparency are also related to the development of the concept of open government, as seen in the works of Mayasari and Arman (2023) and Zoder et al. (2024), and involve active citizen participation in the formation, implementation, and monitoring of local authorities. According to these scientific developments, transparency is defined as the openness of not only administrative data but also the processes that lead to management decisions. As Dei (2024) additionally notes, the effective use of big data can significantly enhance institutional transparency by ensuring timely monitoring and detection of violations in public finance, tender procedures, and the provision of administrative services.

In publications on the study of accountability mechanisms of authorities, considerable attention is paid to the classification of accountability types. In particular, Boufounou et al. (2024) and Hiep et al. (2024) allow us to distinguish four main types: bureaucratic, legal, professional, and political. The specifics of control subjects, feedback methods, forms of sanctions, and the level of autonomy of responsible persons characterize each type. All these analytical tools form a process of deeper study of the internal architecture of public accountability and adaptation of management practices to the conditions of a particular state or authority.

To summarize, the scientific understanding of transparency and accountability in public administration reflects a high level of methodological diversity. However, authors note that scientific discourse is very poorly represented by a tendency towards an integrated approach that combines institutional, legal, technological, and social components to form a multidimensional model of responsible governance. These conclusions outlined the need to continue researching potential avenues to improve public transparency and accountability.

The purpose of the article is to substantiate managerial principles for implementing transparency and accountability and to formulate a model for integrating them into the system of work of public authorities and local self-government bodies.

## Methodology

The study is based on a systematic methodological approach that integrates logical and analytical methods, with a focus on the field of public administration.

1. The application of the dialectical method in the study was the basis for identifying the fundamental opposites of interests between civil society, which seeks maximum transparency and control over the activities of the authorities, and the state apparatus. The method is based on the analysis of the dialectical contradictions between the public demand for openness and actual management practices, which made it possible not only to identify key conflict points in the public administration system, but also to propose two alternative types of interaction: vertical, which involves a hierarchical model with precise state control, and horizontal, based on the principles of partnership, dialogue and mutual accountability.

2. The logical method used in the study serves to formalize and clarify basic concepts. The rationale for choosing this method lies in its ability to create a clear conceptual framework for further analysis, ensuring an unambiguous interpretation of terms and the possibility of operationalizing them in practice, which is especially appropriate for conducting comparative studies and developing specific recommendations to improve the public administration system.

3. The method of moving from the abstract to the concrete as a mechanism for transforming theoretical principles into practical tools. This scientific method made it possible to consistently move from general theoretical concepts of democratic governance, public control, and open government principles to specific management mechanisms and procedures. The rationale for the method's effectiveness lies in its ability to ensure a close connection between theoretical understanding of the problem and practical ways to solve it, which is a crucial factor in developing effective strategies to increase transparency in information about the activities of the authorities.

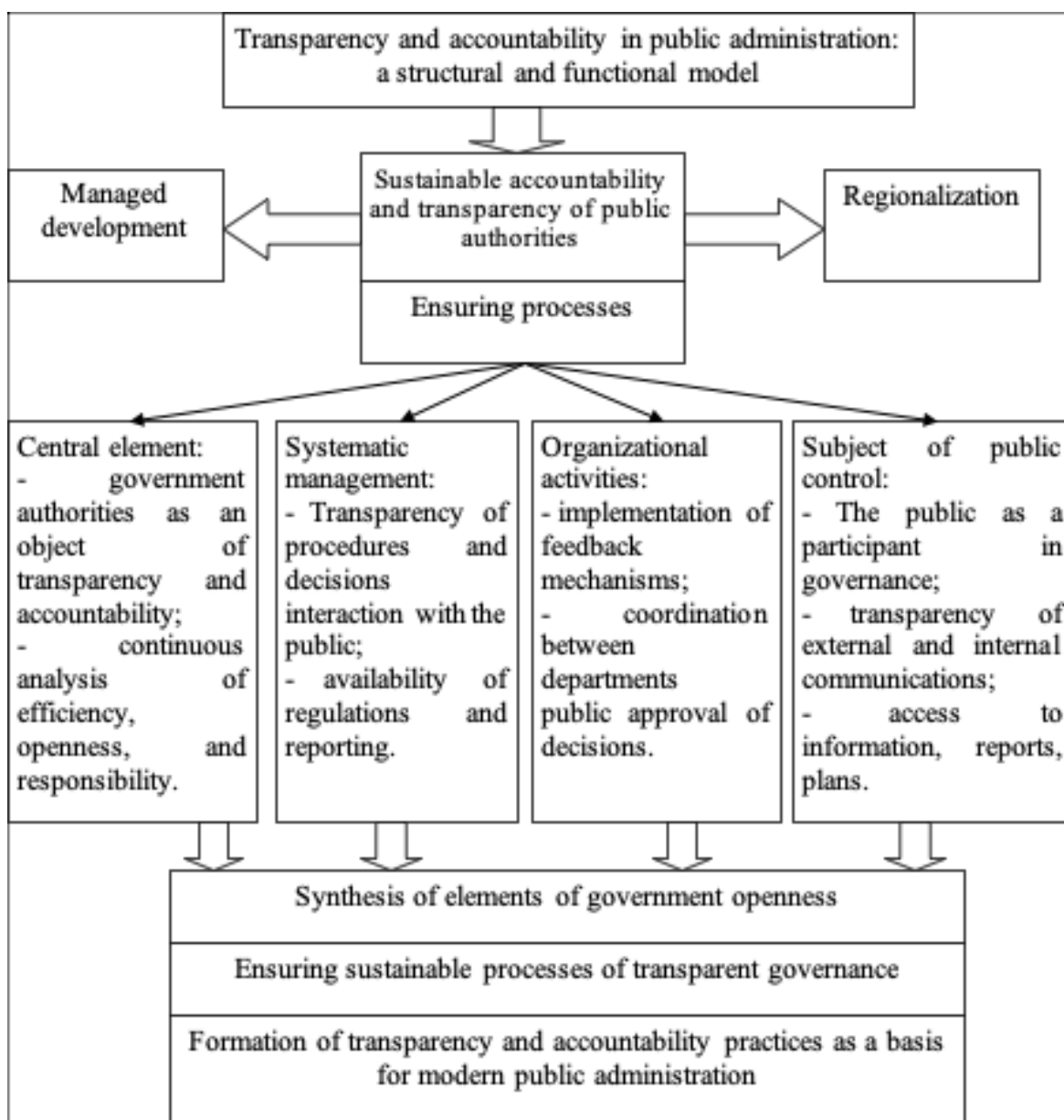
## Results

### *Management support and overcoming challenges to transparency and accountability in the public sector*

Openness in public administration is characterized by the communicative dimension, i.e., the availability of feedback channels, the possibility of institutional access to participation in public administration for all social groups, and the authorities' ability to perceive, consider, and adapt to public expectations. Transparency, on the other hand, is understood as a state-guaranteed, legally enshrined access to reliable information that enables assessment, analysis, and oversight of government agency activities (Chernov et al., 2023). Both phenomena interact to form the fundamental basis of public accountability, which, in turn, is an institutional manifestation of good governance (Figure 1).

**Figure 1**

*Structural and functional model of ensuring transparency and accountability of public authorities and local self-government bodies*



Source: created by the author

Suppose state and local governments ignore the need to systematically ensure transparency and accountability in their activities or resort to formal, declarative or repressive measures that are not accompanied by the creation of real instruments of public control. In that case, this does not eliminate the problem of closed management processes but rather contributes to their transformation into hidden, opaque practices carried out outside the scope of legal regulation (Elsye, 2022).

The lack of proper public access to reliable information, transparent decision-making procedures, and institutional accountability within the state makes it



impossible to establish a clear system of public governance, leading to several deep dysfunctions.

In particular, it can be observed that certain management decisions begin to serve narrow group or private interests, which contradict the strategic objectives of the state's socio-economic development, reduce the effectiveness of public administration, and undermine the importance of national priorities. In such an environment, democratic institutions are gradually eroding, trust in representative mechanisms is declining, and public authorities are perceived as instruments of influence for certain groups rather than as agents of the public good (Kovalska et al., 2021).

To assess the effectiveness of public administration models in terms of transparency and accountability, a comparative analysis of 15 countries spanning different levels of development of democratic institutions and governance systems was conducted (Table 1). The comparative analysis is based on secondary data from international rankings, including the Blavatnik School of Government Index (University of Oxford, 2024), as well as open databases from the World Bank and the OECD. To calculate the transparency and accountability indices, we used composite indicators that aggregate several sub-indicators: access to public information, quality of digital governance tools, level of public participation, and sustainability of institutional practices.

Countries were selected based on representativeness and varying levels of institutional maturity. The sample included Northern European countries (Denmark, Sweden, Estonia), which traditionally demonstrate high standards of open governance; countries with developed democracies and established digital tools (Canada, New Zealand, Germany, Japan); Central and Eastern European countries (Poland, Ukraine) undergoing institutional modernization; and countries in Latin America, Africa, and Asia, which are characterized by lower levels of transparency. This approach made it possible to compare different institutional models and identify structural patterns in the implementation of transparency.

**Table 1**

*Comparative analysis of public administration models based on the criteria of transparency and accountability of public authorities*

Country	Transparency index (0-100)	Level of accountability (0-100)	Use of digital tools	Level of public control	Assessment of the model's effectiveness
Denmark	92	90	High (electronic portals, open data)	High (public councils, petitions)	Excellent
New Zealand	90	88	High (digital registers, e-governance)	High (public hearings)	Excellent
Sweden	88	87	High (automated reporting)	High (public consultations)	Excellent
Canada	85	84	High (online platforms, APIs)	High (public initiatives)	Excellent

Country	Transparency index (0-100)	Level of accountability (0-100)	Use of digital tools	Level of public control	Assessment of the model's effectiveness
Estonia	83	82	Very high (e-Estonia, blockchain)	High (digital petitions)	Excellent
Germany	78	76	Medium (digital services, partial automation)	Average (limited public councils)	Good
Japan	75	74	Medium (electronic services, partial transparency)	Average (limited citizen participation)	Good
Australia	72	70	High (digital platforms)	Medium (public consultation)	Good
Poland	68	66	Medium (developing digital services)	Average (public organizations)	Satisfactory
Chile	65	64	Average (electronic portals)	Average (limited control)	Satisfactory
India	55	52	Low (partial digitalization)	Low (limited citizen participation)	Unsatisfactory
Brazil	52	50	Low (ineffective digital tools)	Low (weak public oversight)	Unsatisfactory
Nigeria	45	42	Low (limited infrastructure)	Low (weak institutions)	Unsatisfactory
Ukraine	40	38	Low (limited data transparency)	Very low (authoritarian control)	Poor
Venezuela	35	32	Very low (no systems)	Very low (no control)	Poor

Source: (Blavatnik School of Government, University of Oxford, 2024)

Table 1 summarizes the data by key indicators: transparency index, level of accountability, use of digital tools, and degree of public control. The results of the comparison illustrate the dependence of governance effectiveness on institutional openness, technological development, and citizen involvement in controlling government activities.

Instead, the systematic introduction of transparent decision-making procedures, clear accountability regulations, public monitoring mechanisms, and regular public reporting allows for greater openness of the activities of state authorities and local self-government and increases their accountability to citizens. These practices create the preconditions for the formation of honest feedback between state institutions and society, in which each interested social group receives tools to influence the formulation and implementation of public policy (Ravlinko et al., 2023). Authors also note that ensuring accountability helps mobilize the potential of civil society: specialists, experts, and professional communities are involved and can

provide qualified proposals aimed at improving management processes (Ryabets, 2023).

A well-developed system of institutional transparency and accountability serves as a channel for continuously updating and adapting management decisions to the current needs of society, allowing not only a quick response to challenges but also the formulation of long-term, sustainable development strategies (Makedon et al., 2020). At the same time, accountability mechanisms allow for the consideration of the conflicting interests of different social groups, finding common ground and compromise across the political, economic, and social spheres, which ultimately strengthens the democratic nature of public administration.

*Strategic tools and principles for ensuring long-term transparency and accountability in the functioning of public authorities*

The strategic goal of the functioning of public authorities in the context of the modern democratic transformation of governance systems should be a gradual transition to a qualitatively new model of public administration based on transparency of decision-making processes, full publicity of officials' actions, and institutionalized accountability to citizens. Achieving this goal involves, first, identifying systemic limitations and critical points in the authorities' functioning that hinder the implementation of the principles of openness and prevent civil society from exercising effective control (Savur et al., 2024).

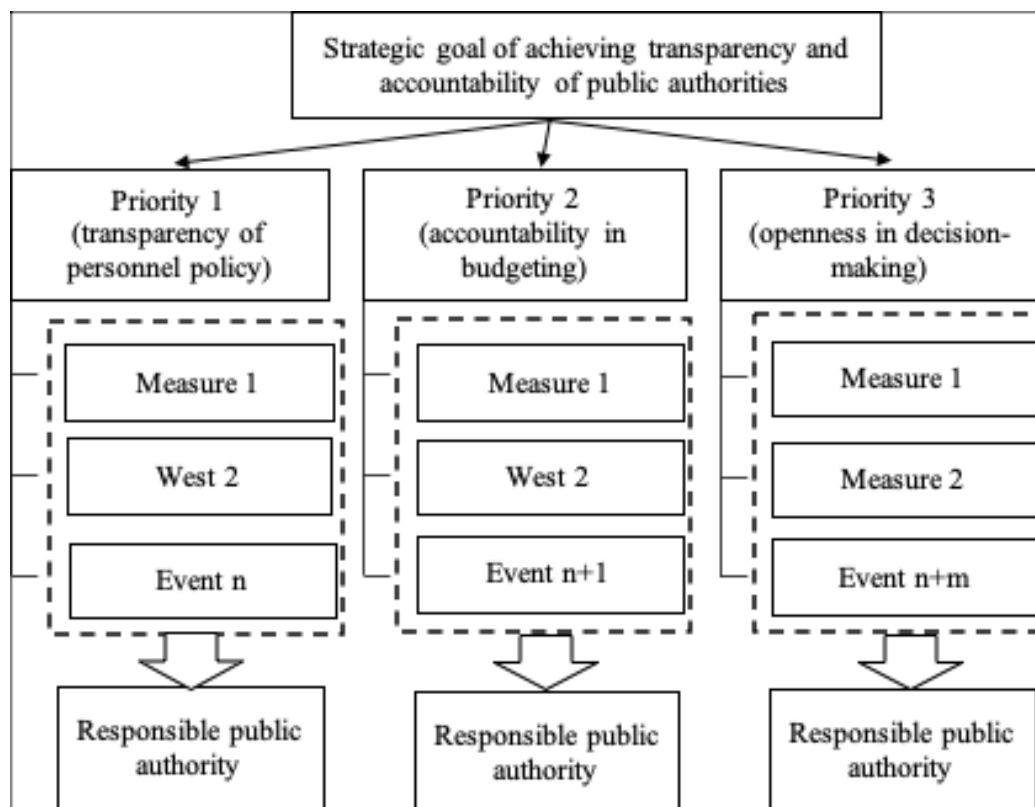
In an environment where public trust in state institutions is a critical condition for legitimacy, it is essential to prioritize the authorities' activities not only on formal grounds but also through an in-depth analysis of problem areas and the factors most significant to citizens. In this context, the key objects of public administration in terms of transparency and accountability include public policy in the field of budget allocation, the regulation of socio-economic processes, the functioning of controlled institutions, and the implementation of public services (Bidziński & Uliasz, 2024). The priorities are based on real public demand and should take into account the specifics of a particular area of governance, while not exceeding the powers defined by law (Figure 2).

The following key step in building an accountable public authority is to develop clear criteria and indicators to assess the degree to which the desired level of transparency has been achieved. This implies not only the formal setting of goals but also forecasting the results of management actions to compare the actual state of affairs with the expected or normatively defined standard of openness.



**Figure 2**

*Level model of formation of organizational relations for achieving transparency and accountability of public authorities*



Source: created by the author

The final step in this process should be the development of a detailed management plan aimed at achieving the defined transparency goals. Such a plan should be structured as a logical sequence of actions, with specific deadlines, responsible persons, and expected results. An essential factor in the effectiveness of such measures is their publicity. Then each stage of implementation should be accompanied by open reporting to the public and the possibility of public monitoring, which will ensure real, not declarative, accountability of public authorities (Font & Ares Castro-Conde, 2025).

Transparency and accountability in the work of all levels of public authorities should be defined not only as a technical tool for improving the efficiency of public administration, but also as fundamental principles of forming a responsible, open and public interest-oriented model of public governance, which is designed to promote the development of citizens' self-organization, strengthen their responsibility for socio-economic processes, and form a mature institutional environment in which initiative, participation and public evaluation become the basis for decision-making (World Bank, 2024).

The introduction of transparency principles at all stages of public authorities' activities, from the formulation of political priorities to the implementation of specific administrative procedures, creates conditions under which citizens are not only informed about the content and consequences of decisions, but also gradually acquire

the ability to formulate public requests, acquire managerial competencies, and develop mechanisms for collective control over government institutions. Even in cases where citizens' interest in public administration is stimulated by negative manifestations, such as corruption, misuse of public resources, or excessive administrative interference, responsible public authorities can use these challenges as a starting point for reforms aimed at formalizing accountability mechanisms, strengthening public control, and introducing preventive openness tools and digital technologies in administration. Socially active, ethically responsible actors involved in public oversight contribute not only to rationalizing the use of budgetary resources but also to expanding access to socially essential services, improving the quality of administrative services, and strengthening the sustainability of public institutions at all levels (Table 2).

Through the development of transparent procedures and accountable practices, the state forms an institutional framework for strengthening social capital, stimulating the growth of civil society's potential, which is gaining greater independence, the ability to self-organize, and the ability to participate in the political process without intrusive mediation by state structures.

**Table 2**

*Transparency and accountability: goals and modes of functioning of public administration entities*

Objectives of the subjects	Regimes of functioning of the region
	1. Current (ensuring basic transparency)
Population	<ol style="list-style-type: none"> <li>1. Provide access to open information on the activities of the authorities (budgets, procurement, decisions).</li> <li>2. Create mechanisms of public control (public hearings, electronic petitions).</li> <li>3. Ensure protection of citizens' rights to appeal to the authorities.</li> <li>4. Introduce transparent procedures for the provision of administrative services.</li> <li>5. Ensure a safe environment for the expression of civic position.</li> <li>6. Guarantee access to truthful information about the environmental situation.</li> <li>7. Ensure transparency in education, culture and social services.</li> <li>8. Create convenient digital platforms for interaction with the authorities.</li> </ol>
Business community	<ol style="list-style-type: none"> <li>1. Ensure transparent access to information on regulations and their impact on business.</li> <li>2. Simplify administrative procedures for doing business.</li> <li>3. Introduce anti-corruption mechanisms in the interaction between business and government.</li> <li>4. Ensure equal access to resources and tenders.</li> <li>5. Create public registers of contracts and procurement.</li> <li>6. Guarantee business security from undue pressure from the authorities.</li> </ol>
Governing bodies	<ol style="list-style-type: none"> <li>1. Implement electronic systems for openness of management decisions.</li> <li>2. Ensure publicity of financial reports and their accessibility.</li> <li>3. Create transparent mechanisms for appointing and evaluating officials.</li> <li>4. Ensure de-bureaucratization and simplification of procedures for citizens and businesses.</li> <li>5. Introduce ethical standards and anti-corruption policies for civil servants.</li> <li>6. Ensure security of citizens' data in state registers.</li> </ol>

Source: created by the author

As Veraldi and Gstrein (2025) rightly pointed out, increasing the level of transparency of the social system, ensured by active and conscious control by informed and responsible citizens, is a key condition for its successful transformation, as well as a safeguard against authoritarian or corrupt practices by governing elites. As emphasized by Ştefan (2024), socially responsible actors who participate in the

activities of civil society organizations and strengthen society's dialogue capacities not only contribute to the efficiency of the political process but also minimize the risks of economic losses arising from inefficient, closed, and non-transparent activities of state structures. Such participation is the key to the gradual establishment of a public administration system based on openness, transparency, and real accountability to citizens.

For example, Poland has a system called Jawny Lublin, which provides residents of Lublin with access to interactive maps of budget expenditures, the results of public discussions, and the activities of municipal services. In Germany, Bürgerhaushalt (public budgets) have become widespread, for example in Cologne and Berlin, where citizens use online platforms to influence the allocation of part of municipal finances directly. In Sweden, the municipality of Malmö is an example of using digital open government tools to evaluate the performance of school and social programs, providing public access to audit results and strategic plans. In Spain, the city of Barcelona has implemented the Decidim project, which combines electronic consultations, petitions, and public voting, creating space for residents to participate in local policy-making. These examples show that integrating transparency and accountability at the municipal level is possible when digital solutions, legislative support, and citizen engagement are combined.

### *Ensuring openness and transparency on the part of public authorities in ensuring strategic development of territories*

The system of strategic management of the activities of public authorities at the regional level should not only take into account the spatial and socio-economic specifics of the region but also be aimed at forming a management model in which the principles of transparency, openness, and accountability are decisive in the process of developing and implementing management decisions. In the context of dynamic transformations and high public expectations for the effectiveness of public policy, it is of particular importance to formulate a strategic vision of territorial development that combines national priorities with local needs, while ensuring public control, access to information, and regular reporting by public institutions (Cerrillo-Martínez & Casadesús-de-Mingo, 2021).

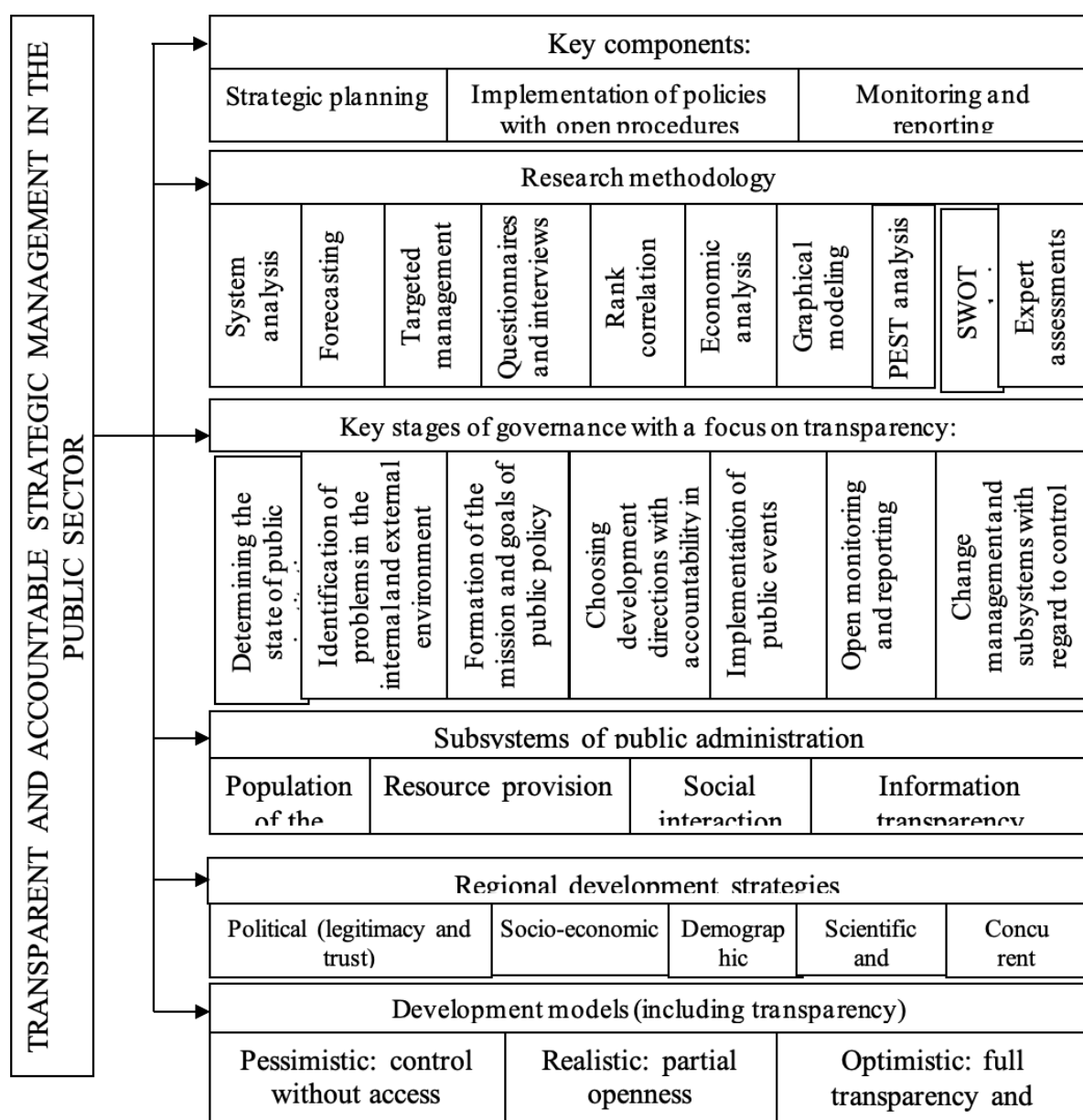
In the process of developing alternative scenarios for the strategic development of regions, all management decisions should not only undergo a feasibility study but also be publicly agreed upon, discussed, and transparently presented to stakeholders, including citizens, the expert community, representatives of professional associations, and other stakeholders. Therefore, the authors determine that at the stage of setting strategic goals and objectives, state authorities should ensure not only the formal participation of society but also create conditions for the real influence of citizens on the content and priorities of state policy.

Assessment of the effectiveness of public authorities in the regions should be based on clearly defined indicators that are not only internal but also understandable and open to the general public. In this context, one of the basic principles is the requirement of open access to information on the implementation of state strategies, the effectiveness of the use of budget funds, compliance with deadlines, and the responsibility of specific officials (World Bank, 2024). Such publicity not only helps to strengthen trust in the government but also creates conditions for the formation of horizontal forms of interaction in which the state not only governs, but also interacts, learns, and reports to citizens.

At the same time, the approach to strategic planning should be multidimensional, combining elements of resource, functional, and institutional analysis (Damissah et al., 2025). As part of such an approach, it is advisable to use both traditional methods of assessing the potential of public administration (based on available administrative and financial resources) and modern approaches that focus on the ability of public authorities to provide specific public services, implement development policies, and guarantee equal access to solutions for all categories of the population. A certain level of complexity arises from the need to account for multi-level goals, which are often of opposing nature, requiring flexible, coordinated, and publicly legitimized coordination mechanisms from public authorities (Figure 3).

**Figure 3**

*Model of strategic management with transparency and accountability of public authorities*



Source: created by the author

In view of this, the process of formulating and implementing strategic management should be based on interactive, transparent, and multi-level technologies that combine strategic vision with information transparency, analytical soundness, and public access to the decision-making process (Elsye, 2022). Only with proper information support, implementation of digital transparency tools, systematic monitoring, and public participation can high-quality public administration be achieved, based not on vertical subordination but on horizontal accountability, openness, and dialogue (Nuruzzaman, 2024).

Strategic management in the system of public administration involves the comprehensive organization of processes to support long-term forecasting, planning, implementation, and control of policies and programs, with special attention to ensuring transparency in decision-making, openness of public information, and accountability of institutions to citizens. In Ukraine, the Transparent Budget initiative in Lviv is noteworthy, as it has enabled residents to monitor the use of budget funds and participate in setting spending priorities. Similar mechanisms have been integrated in Vinnytsia, where the SMART City platform combines public data on procurement, the work of municipal enterprises, and the results of public hearings. In Poland, the municipalities of Warsaw and Gdańsk actively use “community budgets” as a tool for collective decision-making. In Slovakia, electronic petition portals have been created that formally oblige local authorities to consider citizens’ proposals. These examples reduce the model’s level of abstraction, demonstrating its practical integration in Central and Eastern Europe.

Public administration goals should be formed based on a balanced combination of short-term results and long-term vision, and the ideal case is when the goals set by the government reflect not only the administrative needs of the system, but also meet the actual needs of society, which are clearly articulated through open feedback channels, etc. In turn, the choice of strategies for implementing public policy involves determining the most effective ways to achieve the desired results within the existing socio-economic and governance context (Mahmutovic & Alhamoudi, 2023). In practice, this means that the public administration strategy should be based on a comprehensive analysis of both the system’s internal capabilities (organizational structure, financial resources, human resources) and the external challenges that may affect the implementation of tasks (Table 3).

**Table 3**

*Practical principles and measures aimed at ensuring transparency and efficiency of public administration at the national and local levels*

Stages of strategic management	Analytical basis	Transparency mechanisms	Tools for public participation	Accountability indicators
1. Setting goals	Analysis of internal resources (administrative, financial, human resources) and external challenges (socio-economic context, public demands)	Publication of analytical reports on the state of the region and public needs. Open feedback channels (electronic petitions, surveys)	Public consultations, focus groups, online platforms for collecting citizen proposals	Frequency and quality of consideration of public proposals in the goals. Publicity of the set goals



Stages of strategic management	Analytical basis	Transparency mechanisms	Tools for public participation	Accountability indicators
2. Selection of strategies	Comprehensive analysis of system capabilities and scenario planning (pessimistic, realistic, optimistic scenarios)	Openness of data on strategy alternatives and their justification. Publication of comparative analyses	Public hearings on strategic alternatives. Participation of experts and CSOs in the selection process	Transparency of strategy selection criteria. Number of stakeholders involved
3. Implementation of the strategy	Adaptation of the organizational structure, development of open financial plans, creation of motivational systems for employees	Public registers of expenditures, online dashboards of project implementation, regular progress reports	Public monitoring mechanisms (public councils, audits). Digital platforms for tracking implementation	Percentage of completed strategy objectives. Availability of expenditure reports
4. Monitoring and control	Systematic analysis of results based on KPIs, evaluation of policy effectiveness and their adjustment	Digital monitoring tools (open APIs, interactive maps). Publication of reports on interim results	Involvement of the public in the evaluation of results through surveys and public inspections	Frequency of data updates. Number of identified and corrected deficiencies
5. Reporting and adjustments	Assessment of strategic goals, public reporting, updating the strategy based on the results	Publication of annual reports, open press conferences, access to data archive	Interactive platforms for discussing reports. Involvement of citizens in the development of adjustments	Number of public events held. Level of consideration of public recommendations in the adjustments

Source: created by the author

The implementation of the state strategy requires the launch of specific administrative mechanisms, including: adaptation of the public administration structure to the conditions of strategy implementation; development of open financial plans with detailed expenditure areas; introduction of policies that meet strategic objectives and ensure stable functioning of accountable structures; creation of a motivational system that stimulates effective work of employees and interaction with the public; development of remuneration mechanisms related to the achievement of strategic goals, introduction of digital technologies in administration. The format task also includes developing an internal support infrastructure that enables all sectoral agencies to perform their functions effectively. To do this, it is necessary to introduce management leadership mechanisms that not only organize the implementation of the strategy, but also ensure its constant updating, adjustment, and public reporting on intermediate and final results.

The scientific novelty of the study lies in combining macro-level comparative analysis with micro-level examples of municipal practice, which enables not only the description of general patterns but also the identification of specific ways of implementing them. Unlike previous works, which were mostly limited to either the legal or institutional dimensions of accountability, this article develops an integrated

model that accounts for digital tools, public control, and multilevel coordination among state and local authorities.

## Discussion

The study showed that the combination of open access to information, mechanisms for citizen feedback, and a normatively based responsibility of officials forms a single institutional structure aimed at building trust in the state. The findings are in line with the views of Hochstetter et al. (2023) and Tapia Cachay et al. (2022), who consider accountability not only as a formal procedure but also as a style of government behavior focused on public perception. The peculiarity of this study is the further development of the institutional concepts proposed by Bortniak et al. (2023) and Selin and Butcher (2024), which focus on the transfer of authority and control over its implementation. Authors have complemented these models with a multi-level structural-functional perspective that explicitly accounts for the interaction between vertical and horizontal links in the management system.

The paper's scientific novelty lies in developing an integrated model that combines technological, regulatory, managerial, and social factors related to transparency and accountability. Unlike the traditional legal approaches presented by Bentkowska-Furman (2021), which focus on citizens' right to information, the authors have proposed practical ways to operationalize this right through digital tools of public control. These constants are essentially consistent with the scientific views of Setyarto et al. (2025), who emphasize the importance of digitalization for improving the efficiency of public administration.

One of the debatable issues is the effectiveness of digital transparency in ensuring real accountability. As noted by Makedon et al. (2024), online platforms can be used both for genuine openness and for its imitation, especially without mechanisms of public influence. In the present study, this challenge is addressed by incorporating elements of strategic governance into the analytical model, ranging from public reporting to citizen participation in decision-making and policy adaptation informed by public feedback. Thus, authors have combined the principles of open government outlined by Zoder et al. (2024) with the criteria for the normative effectiveness of the governance system.

Another scientific contribution was the refinement of the accountability typology based on the classification of Boufounou et al. (2024), which includes political, bureaucratic, legal, and professional forms. The model demonstrates how each type can be implemented through specific management tools and digital technologies. Attention is also paid to the role of transparency in regional-level strategic management processes. According to Cerrillo Martínez and Casadesús de Mingo (2021), openness is a prerequisite for effective policy. Our study develops this idea by proposing specific indicators to evaluate management decisions, drawing on open data, multi-level monitoring, and active public involvement. This view fully aligns with the concept of horizontal accountability developed in the studies by Nuruzzaman (2024) and Mahmutovic and Alhamoudi (2023). Thus, the main scientific and practical contribution of the study is to develop a comprehensive view of transparency and

accountability as a single management concept that integrates analytical, strategic, and regulatory applications of assurance.

## Conclusion

It has been determined that the formation of a compelling and legitimate public administration system is impossible without the implementation of the principles of transparency and accountability. Studies show that these factors are key to ensuring public trust in government institutions and to forming an adaptive model of public governance. It has been proven that the involvement of civil society in the processes of monitoring, reporting, and formulating public policy significantly improves the quality of governance and helps consolidate the interests of the state and society. It is substantiated that the institutionalization of transparency mechanisms is a strategic factor in the sustainable development of public administration. On this basis, a structural and functional model of interaction between public authorities and the public has been developed, grounded in the regulated, transparent, and inclusive nature of communication.

To optimize the allocation of management resources, the use of constraints as a methodological basis for strategic planning is proposed. A logical sequence for implementing open regulations has been developed, including diagnostics of problem areas, strategic planning, implementation, monitoring, and regular reporting. The author also proposes an integrated model of transparency and accountability for public authorities that combines digital technologies, public monitoring, and open governance standards into a single system of strategic transparency. It is the open model of strategic management that should be based on analytical support, the use of digital tools, and adaptation to the socio-economic context. The functional interdependence between the formulation of strategic goals, the choice of optimal development scenarios, and the implementation of policies focused on sustainability and social justice is established. The effectiveness of multi-level coordination between regional, sectoral, and national governance actors within a single management cycle is assessed.

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