

## Chapter 6

# EAGLE\_Index: Enhancement of an Accountability Guide for Learning E-Government

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### ABSTRACT

*Considering the efforts made to bring public administration entities closer to citizens, there is a set of instruments, resolutions and legislation which promote this approximation. The obligation for public administration bodies to publicise the accounts on their institutional websites is one of the measures used to enhance e-government accountability. However, the periodic assessment of requirements has not been a practice in most bodies. From this, the need for an index to assess e-governance accountability has arisen. Thus, this chapter presents an index - the EAGLE\_Index - which allows evaluating the accountability maturity of the websites of several types of public bodies or any type of public institution that works mostly with public capitals or capitals donated by other financiers. This chapter introduces the index, its dimensions and indicators, in order to assess the online quality, the online financial and performance reporting, and the online maturity of the services provided by public institutions websites. The methodology and metrics needed to apply it are also presented.*

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## INTRODUCTION

In Portugal, the approximation of Public Administration to citizens through the use of Information and Communication Technology (ICT) first took place in 1991 with the creation of the Interdepartmental System of Information for Citizens (INFOCID) (Council of Ministers' Resolution no. 18/91, 1991). In 1996, a wide national debate was promoted to discuss information society. The aim was to foster the creation of the Green Book on Information Society (Green Book for Information Society in Portugal, 1997; Council of Ministers' Resolution no. 16/96, 1996). In 2003, the Action Plan for the Information Society was published. This was the main tool for the strategic and operational coordination of the development of Information Society in Portugal (Council of Ministers' Resolution no. 107/2003, 2003).

Despite the undeniable development that has taken place regarding this approximation, there is not yet an index to evaluate the level of e-government accountability. The own specificity of e-government requires interdisciplinary competencies (Codagnone, & Wimmer (eds.), 2007). Therefore, the assessment of e-government accountability should be holistic, integrating several dimensions. In this study, the level of e-government accountability is regarded as a result of the complementarity of the following dimensions: online quality, online financial and performance reporting, and online services maturity. Thus, the aim of this study is to develop and propose an index based on responsible e-government learning - "Enhancement of an Accountability Guide for Learning E-government" (EAGLE\_Index).

The literature review presented in the section below shows there are several indices and models to assess different dimensions in an isolated manner, namely online quality, online financial and performance reporting, and online services maturity. However, a common global model has not been defined yet, allowing the integration of these three dimensions and the holistic assessment of the level of accountability of the approximation between institutions with websites and citizens (Rorissa, Demissie, & Pardo, 2008, 2011). Thus, the development of an index which allows holistic and homogeneous assessment of e-government accountability, such as the EAGLE\_Index, is of utmost importance given the acceptable lack of consistency among the different models that have been developed for the assessment of online quality, online financial and performance reporting, and online services maturity (Lee, 2010), and also due to the inexistence of models which integrate in an holistic manner these three important dimensions associated with e-government.

In Portugal, there is legislation to make public resource management more accountable and transparent, particularly due to the approval of accounting standards and the requirement of disclosing financial information through the websites of Public Administration entities, such as local authorities, universities, polytechnic institutes, hospitals, and, more recently, also the websites of private institutions of social solidarity (Ferreira, Marques, Santos, Azevedo, & Mendes, 2016).

Despite recommendations for the periodic assessment of the websites of Direct and Indirect Government Administration bodies (Council of Ministers' Resolution no. 22/2001, 2001), this type of assessment occurred only twice: in 2002 and in 2003 (Accenture, 2002, 2003). In contrast, within local administration there has been a periodic assessment of the websites of Portuguese municipalities (Santos & Amaral, 2000, 2002, 2006, 2008a, 2012; Santos, Amaral, & Rodrigues, 2005; Soares, Amaral, Ferreira, & Leal, 2014, 2016). Moreover, a study on the online presence of municipalities was conducted in 2006 (Santos & Amaral, 2008b).

As a result, it seems that the periodic assessment of the websites of Public Administration bodies has not been consistent, except for local administration websites, in particular the websites of Portuguese municipalities. This is one of the reasons that prompted the development of the EAGLE\_Index, which,

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