Public service management reform: an institutional work and collective framing approach

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Abstract

Research on how public service management copes in difficult times is needed. This paper theorises how collective action frames are created to nurture new practices in challenging contexts. The case concerns an Irish local authority, the 2008 financial crash and subsequent severe austerity. We draw on institutional work to make sense of collective action created for reform, actors' reflexivity of their situated logics, and institutional embeddedness. This paper contributes by: (1) adding to knowledge of how public service management reform is implemented in difficult times, and (2) combining institutional work with framing concepts to understand how such reform processes unfold.

Introduction

There is plentiful research on public service management reform (Ferry, Ahrens, and Khalifa 2019; Steccolini 2019), including for example changes in budgeting (Johansson and Siverbo 2014; Cuganesan 2017; Brun-Martosa and Lapsley 2017; Sicilia and Steccolini 2017; Ahrens and Ferry 2018,) and performance measurement (van Helden, Johnsen and Vakkuri 2008; Andrews et al. 2009; Modell 2009; Siverbo et al. 2019; Modell 2022b). Such works typically focus on efficiency-seeking (Goddard 2005). However, there is scarce knowledge of how public service management implement reforms in challenging times, such as during fiscal austerity (Andrews and Van de Walle 2013; Bracci et al. 2015; van der Kolk, ter Bogt, and van Veen-Dirks 2015; Cloutier et al. 2016; Ferry, Ahrens, and Khalifa 2019). More specifically, knowledge is scarce on how key actors nurture collective agency for mobilising reform (Cloutier et al. 2016), or on 'the unfolding of this process of interaction' (Vijay and Kulkarni 2012, 751). Following calls to explore processes of public service management reform (Geuijen et al. 2017; Osborne 2018; Döring 2022), the primary objective of this paper is to understand and theorise how actors create collective action frames that mobilise new practices when faced with significant (external) challenges.

The following examines management reforms in an Irish local authority (hereafter, Eastern[1]), where such reforms engaged 'different contexts' (Broadbent and Guthrie 2008), including fiscal austerity – a challenge not unique to an Irish context, nor to time and space. Government scrutiny of efficiency across Ireland's public services became particularly prominent after the 2008 crisis. Its impact on Ireland's economy triggered fiscal austerity policies to reduce government deficits, with major implications. In 2009, state funding decreased by 24% (Department of Finance 2009), with more to follow.

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[1] Disguised, for confidentiality.

Drawing on concepts of institutional work, the paper illustrates how collective actions for management reform are created in Eastern. There is also scrutiny of how reflexivity of situated logics and embeddedness are implicated in processes of institutional work. Adoption of such an approach assists in understanding and theorising the human effort underpinning public service management reform. Additionally, consideration is given to key factors that influence such effort, including professional expertise and external context.

As the intention is making sense of the 'lived experience' of multiple (connected) actors, institutional work and framing concepts permits a focus on 'work' that supports collective agency in an organisation's 'messy reality' (Empson, Cleaver, and Allen 2013). Institutional work illuminates actions for creating, maintaining and disrupting institutions (Lawrence, Suddaby, and Leca 2009), thereby assists to unpack how collective action steers reforms in Eastern. In so doing, three research questions are: (1) who are the main actors, and how are they institutionally embedded?; (2) how do actors frame the reforms in Eastern?; and (3) how does institutional work nurture collective action towards creating and maintaining new practices?

This paper offers two main contributions. First, it adds to (longitudinal) understandings of how public service management reforms are implemented in challenging times such as fiscal austerity. Second, there is an explicit link between institutional work and framing concepts, illuminating types of 'work' for mobilising collective actions (Cloutier et al. 2016), in addition to actors' reflexivity of their situated logics and institutional embeddedness (Modell 2007, 2022a).

Theoretical framework

Variants of institutional theory have been used in public service management research (Modell 2012; Cloutier et al. 2016; Ferry, Ahrens, and Khalifa 2019), particularly studies of performance measurement and management (Modell 2022b; Polzer 2022; Vakkuri 2022).

Much neo-sociological institutionalism (Powell and DiMaggio 1991) focuses on macro-level institutions and the notion of 'isomorphism'. It is critiqued for marginalising individuals as 'cultural dopes', and relying on simplistic notions such as coupling, decoupling and/or loose coupling (Lawrence, Suddaby, and Leca 2009), thereby inadequately explaining the dynamics and complexities of change and/or stability in organisational practice (Jarzabkowski et al. 2009). More recent attention has focused on how powerful actors instrumentally affect institutions, an approach labelled 'institutional entrepreneurship' (Greenwood and Suddaby 2006). This too is critiqued, but for over-emphasis on 'heroic' agency. Institutional work, however, combines both structure-centric and agency-centric views, to examine purposive actions aimed at creating, maintaining and/or disrupting institutions (Lawrence and Suddaby 2006). Thus, institutional work attempts to understand agency dynamics, without viewing 'organisational agents as rule-following 'dopes' or 'superhuman entrepreneurs'' (Nyland, Morland, and Burns 2017, 475).

Battilana and D'Aunno (2009) and Cloutier et al. (2016) encouraged adoption of institutional work in public service management research, stressing its capacity to enhance actor-focused studies (Lawrence, Leca, and Zilber 2013). Recent scholars addressing this call are Breit, Andreassen and Fossestøl (2022) and Svensson, Brorström and Gluch (2022). Modell (2022b) argues that although an institutional logics (theoretical) approach is more common in public management research, because it speaks to embedded institutions, in times of crisis even embedded institutions can become unhinged, and actors regain focus (see for example, Van Wart and Kapucu 2011). Thus, there is a place for institutional work-based research, particularly when it incorporates reflexivity on situated activity (Lawrence, Suddaby, and Leca 2009; Modell 2022a). Moreover, distinction can be made between institutions in which agents are engaged and the agency that emerges therefrom, allowing 'deeper analyses of how agents' reflexivity emerges and evolves into a source of agency' (Modell 2022a, 44).

Modell (2022a, 38) adds that 'reflexivity is fundamentally an individual-level phenomenon […] defined as the ability of human beings to consciously deliberate on their practices in relation to the institutional context in which they are embedded, although it can accumulate into more collective deliberations'. This is a view of reflexive deliberation as an 'internal conversation' (Archer 2003), influenced by the logic of a situation an agent finds themselves in, and thereby constituting 'the mediatory process between structure and agency' (Archer 2003, 130).

Although the notion of 'logic of the situation' dates back to Popper in the 1950s, it is not so widely used (ter Bogt and Scapens 2019). However, through incorporating logic of the situation with actors' reflexive deliberations, in institutional work, this paper importantly hones into the situated environment of reform 'while simultaneously recognising the constraining influences of institutions within the organisation and the agency of the individual actors therein' (ter Bogt and Scapens, 2019, 1809). In most extant (institutional work) studies, context is assumed as background (or location), rather than 'the focus of the study' (ter Bogt and Scapens, 2019, 1803). This has relevance here, where focus is on transition from a cash-rich to an austerity context, and the impact this situation has on actors' patterns of institutional work in creating collective agency and reform.

Lawrence and Suddaby (2006) presented a typology of three categories of institutional work: creating, maintaining and disrupting. While a useful starting point, it is criticised in terms of applicability to actions in case-based research. For instance, Empson et al. (2013) critique the linear view of institutional change, whereby institutions are developed to replace others. They add that different forms of institutional work occur (and/or change) concurrently, rather than autonomously. Others have argued that Lawrence and Suddaby's (2006) typology lacks attention to actors' reflexivity, cognitions and emotions (Voronov and Vince 2012; Crawford and Branch 2015; Modell 2015, 2020), institutional embeddedness (Hwang and Colyvas 2011),

intentionality, habits and power (Modell 2022a). With such theoretical nuances in mind, the following takes account of actors' reflexivity, situated logics, embeddedness, and processes of collective framing. More specifically, the adoption of institutional work in this paper permits exploration of how collective action is mobilised, especially grounded in professional expertise and specific context, thereby promoting efficiency and (later) assisting with the 2008 financial crisis and subsequent fiscal austerity.

The adopted theoretical approach also includes attention to the framing of collective actions. Collective action is 'the joint activities by a wide group of actors on the basis of mutual interests' (Wijen and Ansari 2006, 1079). Framing is a process of directing 'how people perceive things and approach the world, […] applied consciously or unconsciously' (Røhnebæk et al. 2022, 6). Moreover, framing assists understanding of 'what is going on' in specific situations (Goffman 1974), and can unravel the 'complex interplay between emerging and extant frames within organisations' (Yang and Modell 2015, 17). Effectively, framing is an 'active process of meaning construction', where the outcome of activity is referred to as collective action frames (Meidell and Kaarböe 2017, 207). Benford and Snow (2000) cite three core types of framing: diagnostic, prognostic and motivational. Diagnostic framing seeks to illuminate failings of existing institutionalised practices and assign responsibility. Prognostic framing describes actor(s) de-legitimatising existing institutional arrangements, particularly those supported by opponents, and promoting alternative projects that will resonate to potential allies and nurture change (Benford and Snow 2000). Finally, motivational framing describes where actors provide compelling reasons to potential allies as to why they should support a new project (Fligstein 1997).

Thus, frame creation is a 'process of finding a novel standpoint from which a problem can be solved […] accepting ambiguity and tensions' (Røhnebæk et al. 2022, 7). Like Meidell and Kaarböe (2017), this research views framing as an institutionally embedded phenomenon.

Furthermore, actor embeddedness, and the outcome of actors' situated logics and reflective processes, are visible in their framing of reforms.

Finally, Fligstein (1990) stresses how organisational leaders' background can frame their interpretation of problems, and any derived solutions, highlighting the potential importance of embedded professional actors to reform. Indeed, similar to Hyndman et al. 2018, professional actors have a critical role in this case study. Thus, in defining the rather elusive term 'professional', this paper draws from Wilensky (1964), who argues that a professional (actor) is in full-time work, has undertaken training, has professional association membership, is certified by a professional body, and is bound by a code of ethics.

Methodology

In Ireland, the Minister for Housing, Planning and Local Government has responsibility for local authorities' performance, reporting to central government. A Chief Executive (CE) heads up each local authority and is answerable to elected councillors. Although CEs are apolitical and accountable to the council, they have strong decision-making powers (Boyle 2014), and have a seven-year office term.

Prior to 2008, Eastern had three independent divisions, each delivering five core services (waste, water, housing, roads and planning/development) with each division's employees working across services. Each division had a director reporting to the CE, and a separate finance function reporting to Eastern's Chief Financial Officer (CFO). Other support departments (e.g., IT, HR) exist at the local authority level. As explained later, post 2008, Eastern's organisational structure was centralised, and services were no longer triplicated across divisions. Eastern holds bi-monthly council meetings with its full board of councillors, which is further split into three independent committee groups according to divisions. These

divisional subgroups meet monthly. Councillors represent their constituents' interests, approving annual budgets.

This paper adopts a qualitative explanatory case study method. The design is abductive, moving back and forth between interpretation of empirical data and theory (Lukka and Modell 2010). Proximity to the case study was achieved through multiple visits to Eastern, conducting interviews and numerous informal discussions.

Data collection was mainly through semi-structured interviews, with follow ups as required. There were 21 interviews undertaken from 2011 to 2019, with most in the period from 2011-2013 (see Appendix for details). One researcher was present at all interviews, and interviewees were encouraged to speak freely and openly. The names, gender and exact titles of interviewees are not revealed for confidentiality reasons.

All interviews were held in-person. Interviewees were selected by their management role, and relevance to the research aims. Questions asked were particularly rooted in extant literature on public service management reform, reflexivity, situated rationality, collective framing and institutional work. Initially, interviews followed a general guide, including several open-ended questions on service delivery and management practices. During the initial stage of interviewing, it was apparent that important and interesting reform was ongoing and seemingly complex. Thus, new and additional questions were asked of interviewees (including in follow up interviews), as new aspects materialised, and/or when previous responses warranted further exploration (e.g. who initiated and designed new reports; who communicated their use; was it implemented and put into practice after development?). All interviews focused on the context of reform events in 2007-10 and subsequent events due to new appointments within Eastern from 2011-13. All interviewees received outline questions in advance, and the purpose of every interview was explained. Notes were taken during interviews, plus body

language observed. Each interview was digitally recorded, then transcribed. All transcripts were checked to ensure accuracy.

Internal documentation, such as minutes of meetings (monthly and/or quarterly typically), services strategy plans (annual) and budgets (annual) were also reviewed on-site at the time of interviews conducted in 2011 through to 2013, with notes taken as appropriate for later analysis. Service strategy plans are also publicly available and were referred to, along with other relevant publicly available information such as media articles and government reports, throughout the entire period. Such broad documentation provided information triangulation, sometimes extending detail.

Data analysis began with an iterative review of the interview transcripts (Eisenhardt 1989), helping to identify (inter-)connectedness between reflexivity, situated logics, embeddedness, collective framing, and various forms of institutional work that together shaped collective agency. The analysis was manual, typical qualitative style, from understanding data to drawing conclusions (Saunders et al. 2015). Eventually, themes and patterns began to emerge (see Tables 2-3, later).

Developing collective action frames and reforms

The case narrative is presented in two parts, each reflecting a phase (1 and 2) in the life of Eastern – see Table 1. Phase 1 relates to early-stage reform dynamics, when a new CE is appointed (in 2007); Phase 2 relates to reforms after the 2008 financial crash, and during times of fiscal austerity.

[Table 1 about here]

Phase 1: A new CE disrupting practices

Early-2007, a new and experienced CE was appointed in Eastern, having previously held several senior positions (including CFO and CE) in other local authorities, and experiences from which were (later) drawn upon in their change narratives. Upon joining Eastern, the CE widely pushed that immediate priority was the delivery of service, regardless of cost, adding that 'the biggest concern I initially had was getting money spent' (CE).

Traditionally, Eastern had met most of its authority catchment demands. Further, though legally required to present annual budgets to central government, neither budgetary control nor efficiency aims were a major concern for senior management because of pressure from its councillors to deliver service 'no matter the cost', and since it was a cash-rich organisation:

> We had huge demands to provide services, because of growth and development in general. The political pressures from *screaming* councillors was huge. We did not even have the time to say 'hang on a second, could we deliver this better'? Efficiency was never a priority. We had enough money. (CFO)

This 'no matter what the cost' approach, and a marginalised concern for budgetary control and operational efficiency epitomised the local authority at the time. The CE recognised this shortly after being appointed, drawing on their professional background:

> The CE has a finance background and is big into analysing the numbers, looking for a lot more stuff than the previous CE. (MM1)

Though with plentiful experience, the CE found it difficult to understand Eastern's budgeting process, remarking 'when I first arrived, I could not get my head around it'. The CE also questioned how budgets were distributed across the three operating divisions. In the main, budget preparation engaged middle managers from each divisions finance department, and initial calculations were akin to wish lists:

> We reminded the divisions of their budget for the year, and how much is spent. Then, we would ask how much they want for next year. They then sent in their wish list. (SA1)

Once the CFO approved the budgets, further approval was then needed at each divisional council meeting, and subsequently (aggregate) approval at a full council meeting. There were often difficulties at the division-level, between allocated budgets and actual spend. However, the CFO revealed that finance would routinely allow overspend, if not *too* excessive.

Following an initial period of overview and investigations, the CE's intentions for reform took shape, and disrupting work commenced. In the first year, the CE made it no secret, through continuous narrative and discourse, that they suspected (though without facts) that a seemingly embedded 'at any cost' approach was a source of service inefficiency. In so doing, the CE was beginning to reframe senior and middle managers' budget perceptions, undermining assumptions and beliefs, through direct and deliberate social suasion. A first action by the CE was to seek more information on budgetary controls, and operational activities across the divisions:

> When I asked questions about figures in the budget, I got different answers from the divisions. I asked division directors to tell me their burning issues; strategic things, and what they thought was going wrong? Asking a director […] engages them and stops them complaining. I gave them a chance to say what they thought, each gave a different view. (CE)

The CE stated this was a tactic learned in a previous role, therefore drawing on a stock of knowledge. Thus, through reflexivity, the CE was subtly unravelling settled assumptions within Eastern, and simultaneously framing a new normative network to support (e.g., budgeting) reform. The CE was gently framing a shift in mind-sets, toward stricter budget enforcement, and signalling for an efficiency-focus rather than a quick-outputs-focus. Consequently, senior/middle managers were becoming increasingly conscious of Eastern's budget management inefficiency, as the CE exposed them.

Specifically in relation to the budgetary reform, the CE acknowledged that they would create challenges, as existing practices had interwoven the organisational fabric:

> To change mind-sets, you need perseverance. I said to myself, I cannot live with the existing budget process […] I knew so little about it. It was not really something that

you could manage, *but* it was a facility that had kept everybody happy. I didn't think the senior management team would be a problem, but I was concerned about the councillors. (CE)

Nevertheless, the CE conveyed self-confidence in their belief and ability to instigate reform, remarking: 'I was relatively new, which makes it easier to change direction'. As part of a focus on structures and governance, towards the end of 2007 the CE established a Development Directorate (DD) 'to progress the reform agenda and look at performance management' (DOS1). DD was an independent department, supporting the three divisions in managing their performance, and increasing operational efficiency. It comprised a director and one middle manager, appointed by the CE, and all sharing aims for reform. DD would gain momentum from late-2008, more specifically in relation to undertaking strategic service reviews (see later). Essentially, DD's formation was the beginning of a process for framing collective action, by (re-)defining connections between practices and organisational foundations. The CE, premised by authority, created a powerful new organisational body that was instrumental in shaping further elements of collective actions and management reform.

DD declared recommendations to centralise (and standardise) services organisationally, effectively disbanding the three divisions, underpinning this new structure with a centralised budget for each core service. In effect, DD was creating the CE's action template, as captured in the following quote:

> The divisions were a 'Jack of all trades', doing everything, but no one really knew *what* they were doing. The DD suggested a centralised function for the services, each managed by one director. (CFO)

In early 2008, drawing again on advocacy and defining skills, and still focused on key matters of organisational structure and governance, the CE established an Efficiency Committee (EC). This group met monthly to review efficiency levels from a pan-organisational perspective. Importantly, the CE appointed EC's members – 12 in total, all senior/middle managers. Like appointments to DD, these people all bought-in to the CE's reform aims. The

CE expended significant effort on the recruitment work of members for both DD and EC. In particular, the CE ensured that all members embraced the reform strategy:

> The CE filled the EC with members (s)he was confident would agree organisational issues that (s)he believed needed to be examined. It was suggested by some that a more random committee composition, drawing only from the senior management level would less likely have reached agreement. If the CE had only put a team of directors and senior managers into this, they would never have reached agreement. (MM3)

The EC and DD engaged closely, promoting an efficiency agenda that also necessitated changes in budgetary controls. They complemented the CE's ongoing educating and narrative work and were essential for ensuring that managers understood and became committed to proposed reforms. Their agenda for budgetary reform and improved efficiency became even more critical, as was the involvement of DD and EC, when the global financial markets crashed later in 2008.

A summary of Phase 1 is encapsulated in Table 2. During this phase, the case provides novel insight regarding actors' reflexivity, logic of the situation, embeddedness, framing, and various forms of institutional work. The initial stage involved the CE's reflexivity and questioning, particularly of the 'at any cost' service assumption. They also engaged reflexivity on, and challenged, the framing of budgeting practices. Furthermore, in confronting the (budgeting) situated logic, inefficiencies in budgetary control and service delivery began to emerge as a diagnostic frame in the CE's ongoing discourse.

[Table 2 about here]

Subtly, the CE was reframing the situation, igniting collective deliberation among senior/middle managers. There was, for a while, some tension between the CE's (developing) efficiency logic and the traditional ('at any cost') service delivery logic. However, the CE's deliberate suasion work continued questioning of existing assumptions, bolstered by a situated logic of being new to the organisation. The CE also continuously asked managers to articulate their problems, a communicative reflexivity that assisted in acknowledgement of reform aims.

It was reflexivity that gave the CE and other managers a greater insight into each other's perspectives on Eastern's problems. These various forms of reflexivity, alongside logics of the situation and actors' embeddedness, intertwined, were initially very important for creating collective action frames that shaped and mobilised reform. Moreover, and a little later in the process, the establishment of DD and EC highlighted the CE's power and influenced more managers to internally deliberate on reform. The DD and EC effectively began reframing the budgetary and service delivery processes, nurturing more collective buy-in for reform. However, although by the end of Phase 1 the CE had instigated some change and gone part way to the intended reform, there was still no overall collective frame for reform.

Phase 2: Financial crash, fiscal austerity, and continuing reform

The 2008 financial crash had serious ramifications for Ireland, including weakening of government revenues, a banking crisis, and eventually a sovereign debt crisis. Government broadcasted widely that state finances were grim, and difficult times were ahead. This was a worrying discourse to staff at the traditionally assumed 'cash-rich' Eastern. The national budget in 2009 aimed at cost savings through various channels. In this new context, and aware of the government's intent to tackle acute problems through public finances, the CE was determined to avoid outside intervention:

> I think what drove the CE to implement change was that if we do not re-organise ourselves, the government might just send somebody else who will do it for us. (DOS2)

By late-2008, a new prognostic framing involved completely centralising the budget:

> The budget change wasn't anything magic. Simply, if you have less money and everyone knows you have less money, I think, everybody's general reaction is different to when a few years earlier everyone knew we had plenty of money. (CFO)

There was no negotiation, rather a firm directive from the CE, an illustration of advocacy work in times of austerity[2]. The CFO remarked on this:

> The situation has forced us to examine all expenditure items, that before you might have accepted. We question them, reduce them, and sometimes eliminate them. (CFO)

The significant change in external context also created space for new policing work, as the central finance team regularly monitored divisions' expenditure against budget and enforced a new rule of nil overspend. Such prognostic framing demanded a senior management collective approach, enlisting middle managers and other staff:

> The CE instructed no overspend of budgets was to occur, and [this] order was implemented by the senior management team who [respectively] said 'you can't overspend and your expenditure will be monitored'. (CFO)

From 2009, prognostic framing continued, as the divisions were side-lined from the budget process: 'they no longer had *any* budget decisions to make' (SA1). This represented a loss of power and is an illustration of disrupting work. Accordingly, the central finance department presented a budget to divisional directors towards end-2009, with strict instructions to operate within its parameters.

There were also changes for councillors, who traditionally authorised respective divisions' budgets. Though there was general acceptance of a need for reforms, politically they were unhappy. Recapping from Phase 1, the CE acknowledged early on that they might face opposition to reforms from councillors. Historically, councillors would generally agree their annual divisional budgets prior to the full council annual budget meeting. However, with a centralised budget, they had lost authority. Thus, councillors disputed this reform, engaging in deterring work, specifically demanding that divisional budget meetings take place before the full local authority budget meeting. Eventually, the CE agreed, illustrating the enduring nature of traditional routines, as both SA2 and SA3 commented:

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[2] We define austerity advocacy work as the explicit communication with subtle tones of coercion to reduce expenditures due to reduced government funding. It creates a fear of job loss and is not open to negotiation.

> The councillors' resistance was […] driven by a feeling that the CE was interfering with their political power. (SA2)

> It was a political thing […] the councillors could turn down the budget, which they have done on occasions. They would then go back to their constituents and say "well, I didn't accept that budget at all". (SA3)

For management reforms to embed as new practices, the external context and its internal consequences need continuous mobilisation, inter-connecting and acting upon. Indeed, the CE and CFO, through ongoing and frequent interaction with Eastern's managers, leveraged on the economic crisis to nurture acceptance towards proposed reforms, averting large scale resistance. Through different forms of soft[3] advocacy work (e.g., speeches, informal chat, internal documents, emails), they reframed the 'no matter the cost' approach. Reframing also occurred via iterative advocacy-suasion and educating work, and discourse referencing to numerous credible accounts of the fiscal crisis.

In 2009, Ireland's public sector workers (in general) endured pay cuts, increased taxes and postponed salary increases. Most employees at Eastern, if not already, began to appreciate that any resistance to reform would be futile, as the following comments convey:

> The fact that our pay was cut, that was a big lesson […] people realised things are very serious here. I think it made people realise that we must be more flexible. (AS)

> It was the fact we had far less money, and *we all knew*. Because of that, staff took on the changes to budgets. They knew this was due to the economic times we were living in, and that the budget allocated was as good as they would have prepared themselves. (SA1)

The CE's reform intentions gained momentum, reinforced by external and internal exposure to dire fiscal circumstances. Having advanced reform in the budgeting process, the CE next turned to improvement in service delivery efficiency. Steered by the CE's recommendations, DD initiated reviews of four core services - waste, housing, water, and

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[3] Soft advocacy work is 'unthreatening techniques of social suasion, focused on achieving consensus as opposed to conflict' (Canning and O'Dwyer 2016, 8).

roads. Prognostic framing of these strategic service reviews (SSRs) was to develop 'the most economic, efficient and effective management structures' for delivery of services (Internal Document 2009). Each SSR was coordinated by a strategic service review group (SSRG), comprising senior/middle managers. Consistent with previous recruitment work experiences, the CE oversaw all appointments, including members of DD and EC. Thus, the CE again purposefully included colleagues who already bought-in to reforms. The thinking, partly, was that any potential resistance would be more difficult, and tempered, in a grouping where there was a sufficient mass of supporters:

> In any management team scenario, you're going to have people who are supportive of change. (MM2)

Calculative choice over the composition of key decision-making groups was also highlighted by MM3, as follows:

> These groupings have a certain element of selection, where the people that may be somewhat resistant are still put into them, where they have *some* say, but at the same time they're counteracted or outnumbered by people who would be more positive and disposed to change.

Advocacy-suasion and defining work framed the SSRs, through a 'project charter' and an 'all-staff letter' written by the CE. The project charter, written by DD but endorsed by the CE, was a powerful narrative to SSRG members, fine detailing the need for reviews. Each SSRG was obliged to sign off its respective project charters, representing a formal means by which the CE engaged the respective members and established necessary tasks. The all-staff letter, distributed in June 2009, was a further powerful narrative that outlined how 'the purpose of the reviews - in the context of the current economic conditions, - is to develop the most efficient and effective service-delivery structure for each of these key service areas' (CE). In this letter, the CE also stressed the importance of staff input and cooperation, to 'ensure the best service-delivery and budgetary control structures':

> Not much can beat a letter from the CE about what lies ahead. It was a letter about the service-delivery and management reviews, highlighting the need for change and for staff participation. (MM1)

Communication between management and other staff was important to SSRs, including interviews with junior staff. The latter were essential to collating SSRs, as they were closest to the day-to-day service-delivery. SSRs informed all staff about any proposed change, with reasoning. Thus, wide involvement in the production of SSRs helped nurture their framing. Each process review lasted around three months. Once a review group had mapped out a process, they then applied different measures - including the time taken from the start to the finish of a process, the volume of applications, and/or the number of people involved in handling a transaction through to its end. Reviewers then compiled a report, detailing ways to streamline a service-delivery process, potentially improving efficiency.

While SSRs were underway (i.e., until late 2010), additional external occurrences amplified the reform agenda. Specifically, the government-commissioned McCarthy Report (July 2009) recommended significant cuts in public services expenditure and jobs. This further dislocated traditional assumptions that public service in Ireland was a 'job for life' - a considerable disrupting of historical normative foundations. As noted by one interviewee: 'staff are now fearful for their jobs' (AS). Thus, in December 2009, Ireland's government formed a local government efficiency review group (LGERG) to assess costs and staff numbers across local authorities. Their final report, issued in 2010, outlined multiple recommendations, including a substantial reduction in managers. Also in 2010, a *National Recovery Plan* recorded that GDP was 11% below 2007 levels, and unemployment had risen to 13.5%. Then, in June 2010, the government signed the *Croke Park Agreement* (CPA), a commitment with unions to change how Ireland's public services conducted business. This included reductions in costs and staff numbers, while still meeting service demands. In return, though contingent on achieving savings and overall compliance with the agreement, Ireland's government guaranteed no

further salary cuts, nor compulsory redundancies. Importantly, at Eastern, senior/middle managers continued to leverage such external signals in their communications, though most employees were already acutely aware of the seriousness of the 'bigger' situation, as captured in the following:

> Salary cuts and the Croke Park Agreement signalled the significance of the economic crisis to us, and that our taken-for-granted job security mentality had come to be threatened. (AS)

In late-2010, Ireland's government agreed a *Program of Financial Support* with the European Union (EU) and the International Monetary Fund (IMF). The country was now in very austere times, and there was direct and significant impact on Eastern: 'cost is particularly now a *major* pressure because the money has dried up' (CFO).

Also, towards the end of 2010, DD released its final SSRs report, with numerous recommendations made to the CE. Specifically, they exposed inefficiencies in both service-related structures and processes, and gave confirmation to two (perceived) 'weaknesses' that the CE had identified on appointment, namely: (1) the problem of different reporting structures, and operating practices across the divisions; and, (2) indistinct staff roles and responsibilities, whereby many staff were 'Jack-of-all-trades' (CE):

> How do you manage and ensure efficiency and performance, when someone is pulled and dragged across a broad range of services? These were big concerns that we came across when we did the reviews. (MM1)

Interestingly, during the SSRs, DD requested (and gained) cooperation with the senior accountants at each division. There was an element of strategic educating work in this, because the CE and DD believed that new information specifically produced by the accountants would help to legitimate future actions amongst some staff:

> We knew that if we came up with a new structure, one of the first things people would ask was how we worked out the number of staff for each service. We had to bring things back to numbers. (MM1)

DD presented its final SSR report to EC without resistance, helped by the fact that several EC members also sat on various SSR groups. Again, the CE had been both careful and strategic in their collective framing work, specifically when appointing members of key new groups, its leaders, and the connections between them:

> Senior and middle management were involved in drawing up the new structures, through the SSRGs. They would not go against their *own* structure. Many staff were part of the reform process from the start, [thus] it was more of a gradual process, which started a few years ago. (DOS1)

Reframing was embedded within the SSR process. The first of its final recommendations was re-orientation to centralisation of the four reviewed services. A second recommendation, related, was that staff should not work across different services. Defining work provided guidance on how the divisions should interact across core services, as well as clarity of the core services' objectives, role, responsibilities, targets and key performance indicators. In so doing, DD also emulated practices at other Irish local authorities, governmental agencies, and even some private sector organisations. An important consequence of this defining and mimicking work was creating a single key decision-maker (i.e., Director) for each core service, such that a service would no longer be under the auspices of different decision-makers across three different divisions:

> That is a *big* departure. We once had three different decentralised business divisions, each having their own responsibilities, now the organisation is moving towards one central decision-maker. (MM1)

As DD lacked authority to enforce recommendations, the CE delivered the appropriate advocacy work. This was not a difficult task, since the CE had originally appointed all directors on their agreement to reform plans: 'the new director of each of the services *had to* ensure that reform happens' (CE).

These latest reforms were significant, effectively creating new normative associations and collective agency for future responsibilities and accountability within a new organisational structure. There was a disassociating between the previous divisions-orientation and Eastern's

new and evolving approach, with new norms, assumptions and eventually every-day practices evolving. In framing this change, one middle manager recalled how the CE was ultra-clear in instructions to the service directors/senior service managers to 'do their jobs':

> There is no doubt that this will test your management skills over the next few years, and if you cannot manage, it will fall apart. You *must* manage and *must* be prepared to manage. (MM2, paraphrasing recollection of CE's words)

The CFO added how, once the structural reforms were in place, the overall management process – including forms of accountability, under their watch – had become stricter. Rooted in the CE's austerity-led advocacy, this was in sharp contrast to earlier days at Eastern, when overspends were routine. The new monitoring and enforcement policing work, undertaken by the finance department was quite evident:

> Nowadays you *cannot* overspend. We will not accept overspending, and we will monitor on a regular basis. From a finance and accounting perspective, we now sit on people more. We question budgets from an earlier stage. (CFO)

Following these reforms, the finance department distributed monthly (management) accounts to service directors. A new process of accountability was emerging:

> The new directors of services know the seriousness of the CE's budget instruction. Previously, we asked budget holders for cuts in expenditure, but nobody would respond. However, since the CE said that the service directors were to respond, they have. (SA1)

Again, in framing these reforms, the CE and CFO leveraged on the external context:

> Everybody realised that things had changed after September 2008, so I did not really have to convince people. They realised that *something had to change.* (CE)

> We will listen to suggestions from staff where they think that we may be doing it incorrectly. However, we are effectively *using* the Croke Park Agreement as the driving mechanism, saying 'well, the CPA says we have to do this – so, we are doing it'. (CFO)

One interviewee even referenced Irish people losing their jobs as a 'good thing', in respect of the reforms – another reflection of how external developments fuelled fear at Eastern, priming a process of reflexivity, such that reform was the least of people's worries:

> Well, the good thing from a management point of view was that people were losing jobs right left and centre outside of Eastern. That is why people accepted the changes – they are scared for their jobs. (AS)

Service directors, in turn, carried out routine rhetoric work, aiming to embed both the new structures and a new economic reality:

> I constantly talked with staff, confirming their roles and duties. I would reinforce this as the way we do things now. I would say that this is how the organisation is now – there is no going back. The money has dried-up, and we simply have less resources. I keep shoving this message down their throats. (DOS2)

A summary of Phase 2 of the Eastern case is presented in Table 2. During this phase, the 2008 financial crisis became a key influence on further framing and mobilising collective efforts for reform. The CE, drawing on their professional expertise domain, continued their reflexivity on budget control, now extenuated by the crisis. Specifically, and particularly, the CE carried out austerity-rooted advocacy work to frame instructions for collective efforts to control expenditure more strictly. The CE also exhibited projective and legitimacy forms of reflexivity, in how they foresaw potential loss of local control to the government if Eastern was not restructured.

The CE received strong support from the CFO and senior accountants. Grounded in their professional expertise, they exercised budget control reflexivity, impacted particularly by 2008 financial crisis and the subsequent strict fiscal austerity. Such reflexivity triggered policing work rooted in reflexivity and situated logics connected with institutional embeddedness, such as the traditional lack of budget control enforcement (as evident in Phase 1). Furthermore, accountants and the wider finance group framed a need for such policing work relative to the austerity context, against which few could argue.

The context of fiscal austerity was also a significant factor shaping budget control reflexivity exercised by senior managers/directors in non-finance areas. Indeed, they legitimated and framed stricter budget instructions to staff in relation to austerity

circumstances. Such advocacy work inflamed job insecurity amongst middle/junior staff, disrupting institutions of 'job for life'.

Councillors were an interesting actor in the budgeting reform process. Embedded in their constituency's domain, and with historical (institutionalised) positioning in the governance of public management, Phase 2 was discontenting for them. Councillors revealed a 'critical reflexivity' toward the CE's decision to centralise budgeting. In essence, they contested what they viewed as a serious disrupting of their long-given political powers, and so they challenged the CE's suggested reform. In the end, the CE and councillors reached a compromise, implying councillors at least thought they had retained some of their powers, but the CE still effectively pushed on with centralisation reforms. Importantly, this conveyed collective (and compromising) budget control efforts, framed in the background of fiscal austerity and a multitude of institutional work forms - advocacy, compromise and networks, policing, and educating.

Having advanced in budget reforms, the CE turned attention to improvements in service delivery efficiency. Alongside Phase 1's creating of the DD and EC, the CE next created four SSRGs, similar to earlier recruitment and appointments work, the CE purposefully selected members, shaped by a resistance reflexivity that recognised an institutional embeddedness might block consensus support for reforms. Clearly steered by the CE, DD's reflexivity was rooted in aims for efficiency and 'best' service delivery. DD built alliances to the reform, through focused and targeted staff consultation and interviews. DD framed the reforms of each service into a project charter, endorsed by the CE and the SSRGs. Reinforcement of this charter came in the form of the CE's letter to all staff, framing both the criticalness and the necessity of support for the reforms. The charter and the all-staff letter expressed the (finance and efficiency) foundations, or backgrounds, of the CE, DD, EC and the SSRGs. Furthermore, as the SSRs were in progress, the CE, CFO and other senior managers continued to frame their

reform arguments relative to the adverse national and international financial circumstances at the time. Such advocacy and education work buttressed the growing (job) insecurity amongst middle/junior staff and overall acceptance of necessary change.

DD's release of a final SSR report, recommending centralised service delivery, and mimicking practices elsewhere, had roots in its members' engineering and 'efficient operations' backgrounds. SSRG and EC, both comprising a mixed composition of professional expertise and efficiency domain, approved DD's centralisation argument, which gave the report further legitimation. Importantly, again, such occurrences bolstered a collective framing work of reforms at Eastern.

Discussion and conclusions

The objective of this paper is to understand and theorise how actors create collective action frames that mobilise new practices when faced with significant (external) challenges. Three specific research questions assisted in operationalising this objective. Adopting concepts of institutional work and framing, the paper has explored collective agency efforts that shape significant management reform in a local authority in Ireland, during a period of acute fiscal austerity.

The case-analysis highlighted multiple key actors, with different forms of reflexivity revealing different situated logics and embeddedness. Additionally, different actors' internal deliberations and their institutional embeddedness shaped why and how they would frame specific reform(s), which, in turn, shaped their institutional work. As Røhnebæk et al. (2022, 16) remarked, 'the frames people apply are malleable and continuously changing as they are shaped by exposure to the various aspects of the external environment'. This suitably describes when Eastern was exposed to fiscal austerity. Moreover, its diversity of actors' situated logics and embeddedness help to explain the complex and challenging nature of reforms.

During Phase 1, the CE's shaping of collective framing for activities and patterns of work was subtle and inquisitive. In essence, the CE gently triggered senior managers' deliberations on traditional practices, fuelling the beginnings of reflexivity. However, collective framing and the various forms of institutional work became more forceful during Phase 2. Senior managers exercised their power of authority over subordinates, and the precarious external crisis and years of fiscal austerity had continuous impact. In later stages, collective framing considerably reflected strategic compositions of key decision-making groups.

Initial framing of reforms at Eastern was as a project for seeking improved efficiency, influenced by the CE's (professional-rooted) situated logics and embeddedness. However, the intensity for needing greater efficiency heightened following the financial crash of 2008. The subsequent background of fiscal austerity required the CE and senior support staff to (re-)frame Eastern and make 'practical and normative judgements' around how to handle the 'emerging demands, dilemmas and ambiguities' (Emirbayer and Mische 1998, 971). Importantly, the case study highlights how context can generate potential for reform, not necessarily mobilising such reform *per se*. The latter requires human action (cf. institutional work) that leverages on context(s) (see Modell 2022b).

Phase 2 reforms comprised a mixture of both technical and non-technical traits. Technical change included organisational restructuring; non-technical aspects included the influencing of staff perceptions and normative beliefs, as well as propensity to accept a need for change. The case study offers a nuanced perspective on why and how institutional work can assist in creating collective support for public service management reform, in addition to how professional expertise and external context might be leveraged to mobilise and ensure impact from institutional work.

Table 3 summarises the various forms of institutional work observed in Eastern, aimed at creating collective framing and collaboration deemed necessary for reform to occur. Each form is not independent, but rather many forms of institutional work were strongly and frequently inter-connected and occurring concurrently. For instance, advocacy work was initially prominent, disrupting existing budgeting practices, and then in creating new practices. This contrasts with Lawrence and Suddaby (2006), in which they primarily associate advocacy work with creating (rather than disrupting) institutions. Further, the case revealed a conceptually novel and previously unreported form of institutional work that we label 'austerity advocacy', and which bolsters collective framing and actions. The CE, CFO and other senior managers engaged in austerity advocacy, drawing on the dire financial situation of post-2008 Ireland. In so doing, these senior people skilfully mobilised their suasion of staff, leveraging on external and 'fearful' austerity signals and data.

[Table 3 about here]

Canning and O'Dwyer's (2016) study illuminates policing (institutional) work. However, in Eastern, this work is more of a monitoring form of policing work, rather than audit. For example, such monitoring policing work shaped the creating and enforcing of new budget expenditure rules (rather than their maintaining). This is an illustration of fluidity in institutional work, contrasting to Lawrence and Suddaby's (2006) original and linear typology of creating, maintaining and disrupting work, and aligns with Hayne and Free's (2014, 326) argument to focus on the 'synchronously and non-linearly rather than sequentially' nature of institutional work.

Importantly, the paper contributes new insight about collective actions for mobilising and implementing public service management reform, specifically in relation to actors' reflexivity, situated logics, embeddedness, and collective frames. The concepts of institutional work and framing allowed us to make sense of various purposeful tactics utilised by different

actors, to foster collective agency and put proposed reforms in place. Consistent with Cloutier et al. (2016), it is argued that policymakers be cognisant of the multiple forms of institutional work required (i.e., things that get done) when implementing reform. While the reforms here related to a specific context, events since (e.g., a pandemic, geo-political unrest, energy costs) are likely triggers for reform, and undoubtedly more will present over time.

Two incremental theoretical contributions (Corley and Gioia 2011) thus emerge. First, there is originality in providing a longitudinal understanding of how public service management reforms are mobilised and implemented in acutely difficult times. Second, from a theoretical utility perspective, the paper explicitly links institutional work to the notion of framing, illuminating different types of 'work' for mobilising collective actions (Cloutier et al. 2016) which, in turn, draw from actors' reflexivity of their situated logics and institutional embeddedness (Modell 2007, 2022a).

While the present study is limited to a single case and context, there are opportunities for future research on similar complex and 'messy' public service management reforms. For example, we would encourage further actor-centric research on how public service management practices are affected by such factors as Brexit, rising inflation, increasing energy costs and sustainable development.

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Year	Phase 1
2007	New CE appointed.
2007	Development Directorate (DD) established by CE.
2008	Efficiency Committee (EC) established by CE.
2008	DD recommends the centralisation of core services and budgeting process.
Year	Phase 2
2008	Global financial crash.
2008	Decision taken by CE to centralise the budgeting process.
2009	McCarthy Report recommends cuts in public services, and job losses.
2009	Strategic Service Reviews (SSRs) begin, overseen by the DD.
2009	Local Government Efficiency Review Group (LGERG) established.
2010	Government agrees loan of €22.5bn with EU and IMF.

Table 1: Timeline, and government reforms

Actor(s) (embeddedness)	Reflexivity forms	Situated logics	Framing reform	Forms of institutional work
Phase 1				
CE (financial education (part qualified professional accountant) and former general public service management experience, Member of the Institute of Chartered Secretaries and Administrators – Now CGI) The new CE was a professional, as previously defined, full-time, trained in public sector management and finance, a certified member of a professional body, and bound by a professional code of ethics.	Questioning Communicative Support	Budget confusion New CE Power over resources	Diagnosis of problem – budget control and service delivery inefficiencies Prognosis – Establish DD and EC	Challenging existing budget practices. Redefining practices Educating work Gaining support
CFO (financial education (part qualified professional accountant) and local authority management experience, Member of the Institute of Chartered Secretaries and Administrators – Now CGI) Senior accountants (Certified Public Accountants and service management and delivery skills) CFO and accountants were all professionals as previously defined.	Legitimacy	Cash rich organisation Service delivery logic	Reframing CFO's perceptions of management control and operations	
Senior managers/directors (mix of engineering, law, HR and IT degrees and all had public service management and delivery experience)	Legitimacy	Cash rich organisation Service delivery logic	Reframing senior management team's perceptions of management control and operations	
DD (engineering and business degrees, and best service delivery and management)	Best practice and performance management	Improve management and delivery of services	Reframing was embedded in its recommendations for changes in service delivery processes	Developing best practice template; collaborative support across the organisation
EC (mix of engineering, HR and IT degrees and public service management and delivery experience)	Efficiency	Improve organisational efficiencies	Need to control expenditures	Developing best practice template; collaborative support across senior and middle managers
Middle managers/supervisors (mix of business degrees and public service management and delivery experience)	Legitimacy	Cash rich organisation Service delivery logic		
Councillors (representative of constituents – delivery of services)	Legitimacy	Constituents' service delivery logic		
Phase 2				
CE	Budget control Projective Legitimacy Resistance	Cash poor Central government control Non-universal buy-in to reforms	Diagnostic: lack of budget control; inefficient service delivery. Austerity context - McCarthy report, LGERG, CPA, IMF/EU. Prognostic: budget enforcement	Austerity advocacy Soft advocacy Redefining management processes Educating Support
CFO Senior accountants	Budget control Questioning	Cash poor Budget controls enforced	As per CE	Austerity advocacy Policing expenditures/new rules Soft advocacy Educating
Senior managers/ directors	Budget control Pressure to enforce budget control Acceptance New delivery reality	Cash poor Make reform happen Crisis New structures	Diagnostic: as per CE Prognostic: efficiencies required	Operate within parameters (austerity advocacy) Less budget decision-making powers Support

DD	Efficiency/ inefficiency New delivery structures Ambiguity Legitimacy Support reform	Develop efficient/effective service-delivery structures Different delivery structures across units 'Jack of all trades Centralised structures Single service roles	Diagnostic: different delivery structures across units; 'Jack of all trades' Prognostic: staff numbers and external organisations' processes Centralised structures Clear functional roles	Project charter Document processes Support Mimicking organisations
EC	Legitimacy Support reform	Support efficient/effective service-delivery structures		Support
SSRG (engineering, HR, IT and public service management skills)	Legitimacy Support reform	Support efficient/effective service-delivery structures		Support
Middle managers/supervisors	Financial crash No choice Job insecurity	Cash poor Service delivery know-how Job losses	Diagnostic: as per CE Prognostic: as per DD	
Junior staff	Financial crash No choice Job insecurity	Cash poor organisation Service delivery know-how Job losses	Diagnostic: as per CE Prognostic: as per DD	
Councillors	Critical Political	Scepticism towards budget centralisation Less power	Diagnostic: Austerity context - McCarthy report, LGERG, CPA, IMF/EU. Prognostic: as per DD	Demand unit budget meetings prior to full council budget meeting

Table 2: Actors' embeddedness, reflexivity, situated logics, framing tactics and types of institutional work to create collective efforts

Forms of work	Work creating collective efforts	Bolstered by
Disrupting and creating institutions	Advocacy, changing normative associations	Professional expertise and austerity situation logics
Creating institutions	Defining, constructing identities, constructing normative networks, enabling work	
Creating institutions	Educating	
Creating and maintaining institutions	Policing - monitoring policing, enforcing policing	
Creating and maintaining institutions	Embedding and routinizing	
Disrupting institutions	Disconnecting sanctions/rewards	
Disrupting and creating institutions	Undermining assumptions and beliefs	

Table 3 - Institutional work, activities and bolstering

Appendix

#	Interviewee	Date	Duration
1	Senior Accountant (1) (SA1)	11/01/2011	1 hour
2	Senior Accountant (2) (SA2)	11/01/2011	1 hour
3	Senior Accountant (3) (SA3)	14/01/2011	1 hour
4	Chief Financial Officer (CFO)	14/01/2011	1 hour
5	Chief Financial Officer (2nd interview)	30/06/2011	1 hour
6	Senior Accountant (3) (2nd interview)	29/07/2011	1 hour
7	Middle Manager (1) (MM1)	19/08/2011	2.5 hours
8	Director of Service (1) (DOS1)	25/11/2011	2 hours
9	Director of Service (2) (DOS2)	08/12/2011	1 hour
10	Director of Service (3) (DOS3)	08/12/2011	1 hour
11	Middle Manager (2) (MM2)	03/02/2012	1.5 hour
12	Middle Manager (2) (2nd interview)	24/02/2012	2 hours
13	Assistant Supervisor (AS)	24/02/2012	1 hour
14	Middle Manager (3) (MM3)	23/03/2012	1 hour
15	Middle Manager (4) (MM4)	23/03/2012	1 hour
16	Supervisor (1) (S1)	18/07/2013	1 hour
17	Supervisor (2) (S2)	18/07/2013	1 hour
18	Senior Accountant (3) (3rd interview)	19/07/2013	1 hour
19	Supervisor (3) (S3)	22/07/2013	1 hour
20	Chief Executive (CE)	27/08/2013	1 hour
21	Chief Financial Officer (retired)	08/01/2019	1 hour