Accountability as a Bridge between Social Work and Social Policy

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Abstract

Background: Accountability in social work is crucial for ensuring professional legitimacy and adherence to public organizational practices. This is particularly important in the Estonian context, where social welfare is undergoing rapid changes due to Europeanization and public administration reforms. **Aim:** This research aims to shed light on accountability in administrative social work within the Estonian welfare model. **Methods:** A case study approach is used, analyzing publicly available documentation and data from three Estonian local governments (Viru-Nigula, Lüganuse, and Mustvee) collected between 2020 and 2022. **Results:** The study reveals challenges in predicting social service provision to clients due to the fragmented nature of the Estonian welfare system and the limited professional autonomy of social workers in local governments. **Conclusions:** The research highlights the need for clearer definitions of social work roles, stronger professional autonomy for social workers, and a more client-centered approach to social welfare in Estonia.

Keywords

Estonia, Accountability, Profession, Social Welfare Practice

1. Introduction

Professional social work takes place in certain social contexts and is governed by specific laws, social policies, cultural practices of a given locality, and accumulated professional knowledge called "practice knowledge" (Weiss-Gal, Smila-Sened, & Gal, 2024; Ylvisaker & Rugkåsa 2022). In the practice of social work, there is a large diapause around the world at the current stage of development of the specialty, from clinical social work to community organization, social policy and planning, and social development (Sienkewicz, 2021).

Toikko (2005) has created the following classification based on the interaction

of theory and practice: 1) psychosocial or the idea of helping work based on face-to-face interaction; 2) social security (political), i.e. the idea of providing social care and services; 3) socio-cultural approach, i.e. the idea of supporting changes in society and cultural identity; 4) a socio-pedagogical approach, that is, the idea of supporting upbringing and socialization.

Thompson (2000) has stressed that the practice of social work must be justified: a) explain the basis and objectives of the intervention; b) explain the measures taken to achieve the objectives and the reasons for doing so; c) assess the intervention. Good practice must be a non-discriminatory practice. An approach that is not sensitive to issues of discrimination and oppression can cause more harm than good and is therefore extremely dangerous. Practice must be based on theory. A common-sense approach would not warn us of the dangers and pitfalls of individualistic work. Therefore, good practice must be based on theoretical understanding (Thompson & Pascal, 2012).

A group of social work researchers have presented four "Modern Challenges" that are important in the administration of (human) services. These are: 1) better identify the competencies of social work administration and social policy, which recognize their dual nature; 2) promote inclusion and involvement in service organisations; 3) improve service pay and equity and 4) decide whether or not to engage in guardianship. Recommendations to address these challenges include broadening concepts in both administrative and social policy with additional related competencies and accompanying changes to the social work curriculum; moving towards a strong paradigm of inclusion within social work practice and academia; efforts for higher wages and higher equity, and aggressive advocacy for the adoption of social work skills and mindsets. Important factors in these developments are the use of technology, the promotion of mobility, the harmonisation of qualifications and cooperation with service users (Julkunen, Mauri, Ruch, & Isokuortti, 2023; O'Donovan, 2023; Hoefer, 2019).

Following the European tradition, the responsibility for social work (well-being) in the public sector is based on laws, the assessment of those in need, the application of appropriate methods without forgetting the goals and values of social work. The nation state and local authorities share responsibility for the provision of public services, observing the objectives of the European welfare model. The public sector of the nation state can be seen in the European three-level governance model as a "catalyst", where there is an interaction of external influences and local responsibilities, the most important objective of which is to monitor the needs of the local population. Giving our fellow citizens a well-organised opportunity to participate in society supports democratic processes. Employability and activation are linked to the European welfare model, where social services are the main tool of modern social work in Europe.

Responsibility for social security in the European Union lies under the jurisdiction of nation states (https://www.stat.ee/et/avasta-statistikat/valdkonnad/heaolu/sotsiaalne-kaitse).

The nation state organizes social protection through social security and social

welfare.

Social security guarantees a person at least a minimum income in case of loss of employment, illness, birth of a child, incapacity for work and old age. Social welfare is aimed at improving the lives of the most vulnerable members of society and preventing poverty. Social protection measures help a person to put his life back on track.

The neoliberal paradigm of social protection in Estonia was based in 2009, when a needs-based approach began to be applied. The criteria for a needs-based approach are: 1) The provision of assistance to a person and his or her family is based on his or her specific needs and situation. 2) Social services and benefits for a person and his family are determined according to his interests and needs. 3) All decisions concerning assistance to a person and his or her family shall be taken in cooperation with the person and his or her family. At the same time, it is the responsibility of the public sector of the nation state to monitor the objectives of the 20 (twenty) pillars of European Social Rights in order to provide citizens with social security where citizens of the nation state can apply for and receive social benefits or services if necessary (The European Pillar of Social Rights Action Plan, 2021).

2. Objective

This article discusses the responsibility of public social work as a provider of social security, including social care and services. It examines how the responsibility of the nation state is shared in ensuring social well-being and explores how the provision of necessary social services to residents can be predicted.

3. Literature Overview

Accountability is ubiquitous in social systems, and its necessity is increased in formal organizations that supposedly aim to predict and control behavior. Today's public authorities need to show value diversity, understand and respect different cultures, and design and deliver culturally relevant and responsive programs and services (Spicker, 2009). Therefore, public organizations must be accountable for two different types of responsibility: functional responsibility and ethical accountability (Bowman & West, 2018). Accountability in social work arises from the interaction of two dimensions, professionalism and the practice of social work (Walker, 2002). Accountability means being responsible for decisions made in the course of one's professional activity (Cornock, 2023).

From the perspective of NPM, accountability is a strategic approach to expectation management: "Public administration accountability includes the means by which public authorities and their employees manage the diverse expectations that arise inside and outside the organization" (Eriksen, 2021). Accountability is the acceptance of responsibility for honest and ethical behavior towards others. In the corporate world, corporate responsibility extends to its shareholders, employees, and the wider community. In a broader sense, accountability means a willingness

to evaluate performance. Expectations, standards, and tools (or mechanisms) are of particular interest because they involve the core of accountability (Han, 2020; Gamlath, 2020; Bowman & West, 2018).

Accountability consists of both setting up (narrative) and creating identity (a self-portrait that is painted when people give and ask for results). The sociologist Harold Garfinkel asserts that each institution organizes its activities in such a way that its characteristics, as practical activities, are organized in such a way that they are identifiable, countable, recorded, analyzed—in short, the institution has accountability (https://www.grahamscambler.com/sociological-theorists-harold-garfinkel).

Process accountability focuses on making the process or tools visible, not on the goals (Simmons & Smith, 2021). Being accountable does more than make actions visible—it gives them potential long-term visibility. Accountability is not only evidence of current actions, but becomes part of the conditions for future actions. "*Properly understood processes of accountability provide a clear explanation of how production and reproduction will be carried out*" (Munro & Mouritsen, 1996).

Public sector social work is regulated by law. The law as "a set of rules by which a civilized society maintains orders and regulates its internal affairs both between the individual and others, as well as between individuals and the state", and many authors emphasize the dimension of social control of law. Social welfare laws and regulations control when and how the basic needs of social welfare recipients are met (Law Insider, 2024).

Evaluation of public sector activities is carried out using standards. What substantive standards apply when assessing whether a participant has acted in an acceptable manner? There are many different standards available; depending on the role, context and nature of the forum. Often several standards are applied. One of the most common typologies of accountability was developed by Romzek and Dubnick back in 1987. They analyze accountability as follows: "Measures by which public authorities and their employees manage the different expectations that arise within and outside the organization" (Romzek & Dubnick, 1987).

Romzek and Dubnick (1987) distinguished four types of liability that are not mutually exclusive. For example, in bureaucratic responsibility, the expectations of organizations or officials in public administration are shaped by bureaucratic hierarchies, emphasizing adherence to rules and procedures and respect for political or organizational superiors. Expectations may be based on legal norms and rules such as due process (legal responsibility), professional norms and standards (professional responsibility) or political demands (political responsibility). The number of standards is potentially quite large, because roles, contexts and perspectives can vary from case to case. A distinction could also be made between different results-oriented standards such as democratic verifiability, good governance and effectiveness combined with efficiency.

Public organizations today are subject to many different control mechanisms, and analysts worry that they often suffer from "responsibility overload" (Bannister et al., 2023). The constant pressure to predict and control behavior forces sys-

tems to be mechanisms that support expected behavior. Given the complexity of the systems, these mechanisms evolve into responsibilities or, to put it differently, into reporting systems. Culture, mission, markets, competitive forces, social forces, relationships, regulations, and a number of other environmental factors interact with each other and with members of organizations to produce such systems. These can be formal systems, such as trackers and feedback mechanisms, or informal systems, such as socially enforced norms (Eriksen, 2021).

Modern professional practice and literature distinguish between the professional practice of social work professionals and amateurs/non-professionals, which are generally associated with charitable work (Hughes, 2008). Social work qualifies as a profession (Hall, 2008), where the theoretical knowledge of professional qualifications is "academic knowledge" (Heggen, 2008). Professional social work operates within specific social contexts, shaped by laws, social policies, cultural practices, and accumulated professional knowledge. In today's globalized world, social work practice is diverse, encompassing clinical work, community organization, social policy and planning, and social development. This diversity demands a clear understanding of accountability to ensure ethical and effective practice.

Functional responsibility refers to the obligation of social workers to perform their duties effectively and efficiently, adhering to professional standards and meeting organizational goals. Ethical accountability emphasizes the moral and ethical dimensions of social work practice, requiring social workers to uphold ethical principles, respect clients' rights, and promote social justice.

Researchers have noted that in a situation where social work education/degrees do not exist, mistakes and wrong practices come (McKinnon, 2009; Kent, 2006). According to Reisch (2013) and Higham (2006), the new professionalism of social work is based on: 1) promoting a social intervention model with people using services and care; 2) working with other professional models and support staff; 3) where necessary, intervention to protect vulnerable persons; 4) promotion of human development and development of individual abilities. Gorman and Sandefur (2011) pointed out that four central qualities of professionalism arise from this: a) expertise; b) technical autonomy; c) normative orientation towards serving others; and d) high status, income and other benefits. Social work is an authoritative profession (Gambrill, 2001).

4. Methodology

The meso-model combines contemporary research and expands perspectives from individual, group, unit or organizational perspectives towards a coherent whole (Frink et al., 2008). Meso-level conceptualization develops a more in-depth understanding of the pervasive and imperative phenomenon of responsibility. Without a general meso-level conceptualization, scientists cannot fully embrace the complex nature of accountability and its attachment to organizations. At the organizational level, accountability can be classified into three distinct but comple-

mentary flows. First, accountability systems can be viewed as organizational policies and practices. Second, organizational accountability can be seen as patterns of how organizations behave, implement, and monitor the aforementioned policies and practices in relation to the demands of various stakeholders (e.g., suppliers, customers, and debt and equity holders). Thirdly, accountability can be considered the role of the organization in the social and natural environment (Frink et al., 2008).

This study employs a case study approach to investigate accountability in administrative social work within the Estonian welfare model. Case studies are valuable for understanding complex phenomena within their natural context, recognizing the interplay of socio-political and cultural-symbolic factors (Hall, Zinko, Perryman, & Ferris 2009). The focus of this study is on the public sector social welfare process. When using a case study, one can understand the case thoroughly and in a natural environment, recognizing its complexity and context. A true understanding of cases must go beyond mere technical interdependence to include, in addition, the interaction of socio-political and cultural-symbolic factors (Alasuutari, 2009; Rihoux & Ragin, 2009).

A purposefully selected case can be generalized (Patton, 2002; Stake, 1995). The generalization of the case is not statistical, but analytical. Generalizations are based on reasoning. Abduction has been used as one of the methodological techniques. To study the process of accountability, a concept has been developed with the following features: legal basis, political discourse of well-being, theoretical discourse, standards, public information, applied methods, profession/profession, decision-making process, evaluation.

The case study includes meta-data (publicly available documentation) and public data of new local governments (Viru-Nigula, Lüganuse, Mustvee) in the sample in the period 2020-2022.

The Case of Estonia

When assessing the belonging of a task, it is more common to use the principle of subsidiarity from the principle of traditional division of competences. Article 4(3) of the European Charter of Local Self-Government states that this principle as follows: Public duties are generally performed in preference by the authorities closest to the citizen. When assigning responsibilities to another authority, consideration should be given to the scope and nature of the task and to the requirements of efficiency and economy (Annus & Aaviksoo, 2002). According to the Estonian Constitution, local governments have welfare obligations. The welfare of a municipality cannot be equated with voluntary care, because self-government is part of public authority (Annus & Aaviksoo, 2002).

Since 1995, according to the Social Welfare Act, local governments have been responsible for organising the care of children, the elderly, the disabled and other people in need, and for organising the maintenance of nursing homes, shelters and other social welfare institutions. The task of a local government is to pay the subsistence benefits and need-based family allowance granted by the central au-

thority from the funds received from the state budget to the rural municipality or city budget. In addition, the local government organises the provision of emergency assistance. The duties of the local government include establishing guardianship and child protection.

The Estonian Unemployment Insurance Fund started operating in 2002. Payment of insurance indemnities began in 2003. The Ministry of Social Affairs has granted the authority to provide certain state services to the Social Insurance Board (aids, social rehabilitation, special care services and services related to children: substitute home service, care of a child in the family, service of a closed child care institution). The Estonian Unemployment Insurance Fund and the Social Insurance Board are institutions of the Ministry of Social Affairs of the Republic of Estonia and both are institutions mediating social protection.

Since 2015, work capacity reform has been implemented through both institutions. The reason for the reform was the year-on-year increase in the number of incapacity pensioners in Estonia, which in 2007 exceeded 110,000 and reached 110,665 in 2008. The aim of the work ability reform was to comprehensively support the employment opportunities of people with health impairments and reduced work capacity by providing them with supportive services. As of 1 January 2017, work ability is assessed instead of incapacity for work, which is carried out by the Estonian Unemployment Insurance Fund. Along with the assessment of work ability, there is an opportunity to apply for disability. In order to compensate for the expenses related to disability, a medicine allowance (so-called disability allowance) is paid through the Social Insurance Board.

From the funds of the Unemployment Insurance Fund, a work ability benefit is paid to persons with partial or no work ability. From April 2024, together with old-age pensions, the rate of work ability benefits increased. As of 1 April 2024, the daily rate of work ability allowance is 20.57 euros, of which the allowance for one calendar day is:

- In the case of partial work ability, 57% of the applicable daily rate (11.7249 euros per day, on average 351.75 euros per month);
- In case of no work ability, 100% of the applicable daily rate (20.57 euros per day, on average 617.10 euros per month)
  https://www.tootukassa.ee/et/toovoimetoetuse-taotlemine.

In the course of the work ability reform, the structure of the provision of rehabilitation was changed. The social rehabilitation service is provided from the budget of the Social Insurance Board : a) a child, b) a person of working age with no work ability and c) an old-age pensioner. Occupational rehabilitation is provided through the Unemployment Insurance Fund to persons with partial work ability.

As a result of the work ability reform, the services of the Social Insurance Board may have people who do not have to have a disability, but have a health problem (= no work ability). The services have different levels of support with the aim of providing assistance to a person at home, in the community, in public spaces and

in a care institution. Special care services include a daily life support service and a assisted living service, the public knows these activities *as day care center* activities. In addition, the employment support service, the community living service and the round-the-clock special care service, which is mainly the field of activity of "AS Hoolekandeteenused" (RT I, 30. 12. 2015, 5th entry into force 01. 01. 2020) The state-owned enterprise "AS Hoolekandeteenused" has used the money from the European Structural Funds for the construction of new, modern houses in cities and closed the service sites located in the old manor complexes.

In order to receive the special care service, the person himself or his guardian must put the person in a queue. The queues are long, as the number of service places is limited, and the number of places has not increased since 2022 (directing funds to help Ukrainian war refugees). Local governments do not have sufficient information about those who have special care services, if the local government itself has not been the applicant and provider of special care services. Only in 2021, the Social Insurance Board started sending information to local governments about which disabled persons live in their administrative territory.

The tasks of the Social Insurance Board include the management of state benefits, including social benefits for people with disabilities, including children (social security tools), services for a child in need (https://www.sotsiaalkindlustusamet.ee). The functions of the Social Insurance Board have expanded over the years, and in 2016 a local government unit was added to the Agency. The task of the unit was to streamline the regulation of social services that are mandatory for local governments under the Social Welfare Act. Quality standards for services were created for the mandatory social services of local governments, which extend to all services and service providers (Quality Guidelines for Social Services). All service providers, including local authorities, must draw up a quality guide for social work (of the organisational unit) on this basis.

The social welfare practice of the local government consists of: 1) State support management: Local governments administer subsistence benefits allocated from the state budget, carer's allowance for a disabled child and, since 2014, needs-based family benefits in accordance with national laws. The management of subsistence support has been the most important task of local care. 2) Decentralized social services: Provision of special care services financed from the budget of the Social Insurance Board, such as day care centers and home visit services. 3) Compulsory and voluntary social services: Under the Local Government Social Welfare Act, 13 compulsory social services are provided, as well as other voluntary services. Although direct employment with clients, such as social counselling, is one of the main services, it is not reflected in public information and is not defined by law as a social service.

4) Financial contributions: Grants paid from the local government budget are distributed on the basis of the application principle: a) on the basis of a characteristic (e.g. age, disability) and b) on the basis of the situation (e.g. coping problems).

There are four groups of adult target groups that need personalised services: older people (elderly), adults with mental health problems, people with learning

disabilities and adults with (physical) disabilities. The services provided can be defined on the basis of current wordings and guidelines as follows: social services providing ancillary assistance, close-up and family care, institutional care.

Social services providing personal assistance are services that provide primary support and do not include *elements of care* (home service, support person service and personal assistant service). *Provided in a person's home or to support subsistence at home.*

In order to apply for home care and support person services, a person's application is sufficient, the prerequisite for applying for the service of a personal assistant and the care service of an adult is that the person has a disability.

The three social services providing ancillary assistance *do not* include *care, the form of close care in the local government is the care service of an adult.* Close-up care is not officially defined in Estonia. Close-up care can be understood as a service that includes care (washing, hygiene, etc.) and corresponds to the English term *care.*; *caregiver—position in a nursing home or hospital (medicine),* required caregiver education. In recent years, *an assistant caregiver* curriculum has emerged in the training market, which brings down professional requirements for starting a job. Taking into account the demographic situation, it is *precisely close-up care that should* be the service with the largest volume in the local government and available regardless of whether the person has a disability or not.

The criteria for social benefits and services published by local governments, i.e. the information on websites, are difficult for a rural municipality resident to understand (who is the entitled person? on the basis of which a person can apply for a social benefit or service).

In the period from 1995 to 2022, local governments were not obliged to hire a person with professional education as a social worker, except for a child protection specialist. The client's decision-making function follows the principle of collegial decision-making, and the decision-making process at the client level is politicized. The problem was that the social benefits distributed from the budgets of local governments are doubly politicized: 1) at the budget level, when the budget is drawn up, and 2) at the decision-making level, where the type and amount of support is defined and a decision on allocation is made (the client's case migrates between the different structures of the municipality).

Using a collective style in the decision-making process of client work, in these situations there is a lack of understanding of the social worker's code of ethics, human rights, human dignity, lack of skills and knowledge of social work. Therefore, if the local government—the council and the rural municipality government and the committees—do not understand the nature and objectives of social work, it can easily happen that those in real need are deprived of services. Most importantly, the principle of collective responsibility has continued in the 21st century, without giving the profession of social work the opportunity to develop independently in Estonia.

The relevance of internal evaluation, i.e. the evaluation of social services of a

self-directed organisation (including local social benefits), can be viewed on the basis of a quality guide. The existence of a quality guide is mandatory for local governments since 2018.

On the websites of the six municipalities in the control sample, the local quality guide for social services was not available.

Based on the study, it can be argued that there are no justified criteria for allocating local social benefits, on the basis of which they are awarded. There are also no control and evaluation systems in the municipalities that describe the impact of the distribution of grants in solving a specific case. A similar problem applies to the evaluation of the performance of social services, their evaluation criteria have not been developed. The activities of the social committees of local authorities do not include tasks related to evaluation.

Control over local self-government, after the restoration of independence, county governments were representatives of the central power, in each county there was a social department. In the early years, county governments had independent budgets, from which money was allocated for the restoration of the social welfare system. In each county, this was done differently, there were no statewide agreements. County governments took over the administrative responsibility of nursing homes and orphanages and conducted local government supervision as a representative of the state government. The responsibilities and opportunities of county governments were steadily reduced over the years. County governments were abolished with the 2018 administrative reform.

The central authority supervises, in particular, the money allocated from the state budget. The money for subsidies (subsistence support) is received in the local budget from the state budget, the use of funds is strictly regulated. In 2024, the National Audit Office has conducted an audit of the activities of local governments in supporting people with special needs. The National Audit Office summarised the following: "*Assistance to a person with special needs should not depend on how well the home municipality in need complies with the law*" (Press release of the National Audit Office of 16. 05. 2024). The audit carried out by the National Audit Office in 2023 on the granting of subsistence benefit summarised that "*The determination of subsistence benefit requires uniform practice, inequalities and bureaucracy must be reduced.*" (National Audit Office press release of 20 January 2023). The second audit of the National Audit Office in 2023 was carried out on home services, in conclusion it was noted that "*There is no serious problem with the availability of home services, but the money for the care reform for the development of the service is not enough* (press release of the National Audit Office of 29 November 2023). The Ministry of Social Affairs collects statistical data from local governments and social service providers. The data is used to compile statistics, there is no person-by-person case analysis.

A local resident has the opportunity to influence the practice of social welfare only through local politics by being elected to a council or a committee, or to participate in the preparation of a local government development plan. Local author-

ities have involved local residents in the process of drawing up a development plan. Local citizens do not have professional knowledge of social work, social policy and the framework of laws, therefore the social development plans of local governments are weakly related to practice.

The development plan must understand how and when the local government will build a school, kindergarten, or nursing home in order to develop the local environment and provide public social services. The Development Plan is a political document that must respect both the local and the EU's legal framework for prosperity. According to the European Charter of Fundamental Rights and the Estonian Constitution, services and benefits for local residents are guaranteed by law. The right to assistance must be provided by law, and the exercise of this right must not depend on the region and local government in which the individual or family lives, because, as previously stated, citizens have the right to know what types of services or other forms of support are available to them from the local government.

5. Findings

Fragmented System and Unclear Responsibility:

The Estonian welfare system is characterized by fragmentation and unclear division of responsibilities between the central government and local authorities. This creates challenges in ensuring the accessibility and quality of social services. The lack of clear criteria for allocating local social benefits, as evidenced by the absence of specific guidelines and the reliance on individual assessments by social workers in some municipalities, can lead to inconsistencies and potential inequities in service provision.

Limited Professional Autonomy:

Social workers in Estonian local governments have limited professional autonomy, with their decision-making often influenced by political considerations and the involvement of non-professionals in social welfare committees. This can hinder their ability to advocate for clients' needs and make independent professional judgments.

Opaque Processes and Lack of Evaluation:

The accountability processes in Estonian social welfare lack transparency and consistency. The absence of clear evaluation mechanisms for social services and benefits makes it difficult to assess their impact and effectiveness. The lack of publicly available quality guidelines and internal evaluation reports further contributes to the opacity of the system (Table 1).

Impact of Abolishing County Governments:

The abolition of county governments in 2018 led to a shift in supervisory responsibilities for local social services. The transfer of these responsibilities to the Social Insurance Board raised concerns about the potential loss of local oversight and the ability to address regional disparities in social welfare provision. The long wait times for special care services, coupled with the limited information available to local governments about individuals receiving these services, highlight the challenges in coordinating care and ensuring timely access to support.

Table 1. Client access to public sector social welfare services.

	According to the Social Welfare Act, the target groups of social welfare are children, the elderly and people with disabilities and other special needs			
	Social-Insurance Board	Local government	The Estonian Unemployment Insurance Fund	Health Insurance Fund
General regulation	Social Welfare Act (Adopted 09.12.2015)	§ 14. Social care Procedure for the granting of permanent aid	Labour Market Services and Benefits Act	Health Insurance Fund and Health Insurance Act
Client	Child Person with special needs Age-pensioner	Population-a local resident on the basis of the register	Person of working age	Availability of health insurance
The process of becoming a customer	You have to become a customer	You have to become a customer	You have to become a customer	Payment of social tax
Assessor	SKA Case-Organizer	Social-Field Officer/Specialist	TVH Evaluation Commission On the basis of documents, without seeing the client; With regard to the unemployed, the Unemployment Insurance Fund Case-Organizer	Family doctor
Evaluation-Instrument	SKA evaluation Questionnaire	Assessment of operational capacity (KOV questionnaire) or income control	Assessment of operational capacity WHO questionnaire	Methods within the competence of the family doctor
Decision-making/ decision-maker	SKA Case-Organizer	Subsistence The decision to receive the benefit is made by a social worker from the 2020s onwards or Official Local Social Affairs Committee on the receipt of other benefits and services	Case-Organizer	Family doctor
Restrictions	Dependence on state budget funds	Related to income	Person with partial capacity for work or registered unemployed person	Availability of health insurance
Invisible	People don't know how to apply for services	The subsistence threshold is too low	Long-term Unemployed	Uninsured persons
Service impact assessment	No evaluation instrument	No evaluation instrument	Working of a person	Healthy life expectancy

Addressing Long Wait Times

The long wait times for special care services are a significant concern. Several factors contribute to this issue, including limited funding, a shortage of qualified personnel, and bureaucratic hurdles in the application process. Potential solutions include increasing funding for special care services, streamlining the application process, and investing in training and recruitment of social care professionals.

6. Discussion

Decentralization and Accountability in Estonian Municipalities

The performance of public functions defined by law is incorporated into the constitutional formula of executive power, legislation, and procedures. Public institutions are characterized by heterogeneity and act as custodians of history, the essence of politics, and determinants of future development, providing stability (Christensen et al., 2020; Clegg & Kornberger, 2003). Public organizations differ from private organizations in that they do not operate in a free and competitive market, although increased independence and openness to competition have increased the existence of market-like agreements in many public organizations (Rishel, 2011; Christensen et al., 2020; Rouillard & Giroux, 2005).

Local and central governments follow different principles. While central governments are responsible for managing the state as a whole, local governments focus on public services affecting citizens' daily lives, such as garbage collection, road maintenance, or public social services. The administration of local government provides functions and services defined by the central government or allows the management of functions and services provided by others, that is, mechanisms of political responsibility (Knippenberg, 2007).

Accountability and the European Social Model

EU Member States (including local authorities) have set themselves the objective of approaching the European social model (Sacara, 2022). In the 21st century, the debate on "Social Europe" represents an important milestone in shaping European solidarity between Member States' welfare systems and the European social policy agenda. The new paradigm of prosperity in Europe is based on individualization.

The implementation of social cohesion is one of the basic equations that presupposes economic and technological development, training, production, mobility, growth of wealth and, consequently, the creation of social cohesion, well-being in accordance with the cultural pattern of each society. In Europe as a whole, it is important to develop social inclusion policies, measures and indicators that are in line with EU standards and practices. The 20 principles of the European Pillar of Social Rights provide a compass for guiding nation-states towards a strong social Europe and shaping the vision of a new social (social) rulebook. It reflects the principles and rights essential to ensure fair and well-functioning labor markets and welfare systems in the 21st century Europe

(https://op.europa.eu/webpub/empl/european-pillar-of-social-rights/et/).

Challenges and Opportunities in Estonian Social Work

The Estonian welfare model, predicting the provision of social services to clients, is challenging. According to Joshi (2013), the four elements of accountability are: setting standards, obtaining information about actions, making judgments about appropriateness, and sanctioning unsatisfactory performance. I argue that, in addition to professional legitimacy, the client system as public order should be included in the accountability framework for administrative social work in Euro-

pean society.

Public social services are designed to ensure that vulnerable groups have the opportunity to participate in social life (Olesen, 2015). As compensation, the social service is preferable to cash. Services restore the recipient's self-sufficiency and avoid long-term dependence on assistance, long-term expenses by supporters and taxpayers (Mikkola, 1997). Sipilä (1996) stresses that social services must be understood in the true sense of the word as services that people need and use voluntarily. As a result, social services are viewed from two angles: a) as the provision of assistance to those in need and b) the release of carers from caring responsibilities. Important factors in the provision of social services include the ability of services to respond to the needs of users, the personal relationship of carers with those being cared for, equal treatment of users, safety, economy, skills and competence of carers, the ability of the carer to cope with the job, respect for minority groups (Sipilä, 1996).

The trend of the 21st century is to put the emphasis on the quality of social services. In the pursuit of the quality of social services and social welfare, it is proposed to establish quality assurance principles in Europe as a whole. The first point is to turn accountability into a fundamental requirement for ensuring quality service. Public authorities should request that service providers have sufficient seniority and have a representative of the reporting service provider in order to be able to clarify the established arrangements to ensure compliance with legislation and standards (Montero, 2020).

In parallel, the Member States of the European Union have introduced market-oriented public reform strategies aimed at increasing efficiency and reducing red tape and public spending. The new public administration (NPM) opened the way for the inclusion of private technologies in public administration. The goals of business management are to minimize costs and promote sales through holistic planning, effective organization, effective management, and high productivity (Sáenz De Ugarte & Martin-Aranaga, 2011). Neoliberal ideology and the implementation of the NPM have led to common patterns in the provision of social services. The controversial transformation of citizens into clients has led to radical conceptual changes in the provision of social welfare services. In a situation where the civil and state perspectives are competing with each other, the main question in the public sector has become whether the state must provide minimal or maximum social services. The trend is towards a split between the buyer/provider and the diversification of the market for service providers in order to give service users more choice and control over them (Šiška, Čáslava, & Kohout, 2021). In the light of the new economic paradigm, public services are linked through partnership and capacity-building strategies between "community" and "civil society" (Arnkil, Eriksson, & Arnkil, 2003; Newman & Clarke, 2009; Gronroos, 2015; Parsons, 1995).

Mäntysalo (2016) has emphasized in his research that the ethical maximum is achieved through a combination of regulation and values. Regulation alone does

not guarantee ethical behaviour or the perception of ethical public service. Being accountable means being accountable to others. In a professional context, this means personal responsibility or obligation to fulfill obligations to others. Gray (2010) has argued that ethical guidelines in social work do not guarantee ethical social work practice because professional intervention requires professional knowledge. Therefore, it must be within the competence of the social worker to decide on the client's case, since only the social worker can offer the client suitable solutions based on the goals of social work.

7. Future Studies

Future Research Directions:

Future research could explore the perspectives of social workers, clients, and policymakers on accountability in social welfare. Comparative studies with other countries could also provide valuable insights for improving the Estonian system.

8. Conclusion

Accountability is a synthesis of the credibility of the individual, institutions and the social welfare system. Accountability in social work requires two dimensions, professionalism and the knowledge-based nature of social work practice (Mikuli & Kuca, 2022; Borrero, Martens, & Borrero, 2014; Thomas, 2019). The public social worker has the means to adequately meet the expectations of the client (horizontal responsibility), and on the other hand, obligations to society arising from the position of the social welfare system in society (vertical responsibility).

The legislative regulation of the European Union forms the basis for the jurisdiction of a Member State. The Charter of Fundamental Rights of the European Union brings together the most important individual freedoms and rights of EU citizens in a single legally binding document that entered into force with the adoption of the Treaty of Lisbon on 1 December 2009. Fundamental rights are individual rights that are independent of the beneficiary's family ties.

In 2024, the institutions under the administration of the Ministry of Social Affairs as the Ministry of Economic Affairs (The Estonian Unemployment Insurance Fund, Social Insurance Board, National Institute for Health Development) and in addition to them local governments are involved in the organisation of welfare. The Estonian Unemployment Insurance Fund and the Social Insurance Board, as organisations under the administration of ministries, implement the socio-political objectives of both the European Union and the nation state. Client groups are divided between institutions on the basis of age and the person's ability to work. The organisation of work in institutions is different: while the Estonian Unemployment Insurance Fund deals with its clientele on a regular basis, the target group must have the knowledge and skills of how to reach the service regarding the services received from the Social Insurance Board.

The Charter of Fundamental Rights of the European Union uses the terms *social assistance* and *housing benefit*, social assistance is often an inseparable com-

bination of various measures (financial support and social services) (Annus & Aaviksoo, 2002). In Estonia, a subsistence benefit is understood as a housing benefit, and over the years the question of how large the support should be in order for it to have the effect of improving a person's subsistence has persisted. The control mechanism for the allocation of grants is the online STAR program in the Ministry of Social Affairs, which ensures a transparent and traceable process.

The application and distribution of social services and benefits provided by local authorities are often opaque. According to the Family Law Act, family members have a mutual maintenance obligation, which in practice is the basis for granting and receiving social assistance. The procedure for applying for social benefits and the evaluation of results need to be evidence-based in order to create mutual trust and balance in the community.

Support persons and social service providers in local governments often work under an authorisation or employment contract, which means that they do not have the rights arising from the employment contract. Cooperation and partnership, as well as the use of digital technologies, are important in the development of social services.

This research highlights the critical need for reforms to strengthen accountability and improve the effectiveness of social work within the Estonian welfare system. Clearer definitions of social work roles, stronger professional autonomy for social workers, and a more client-centred approach are crucial for ensuring that social welfare services meet the needs of Estonian citizens effectively and ethically.

Conflicts of Interest

The author declares no conflicts of interest regarding the publication of this paper.

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