

De granskade

Om hur offentliga verksamheter görs
granskningsbara

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Abstract

During recent decades audits have taken on a more prominent role in governance, in Sweden and in the Western world as a whole. Audit is used in this context as an umbrella designation for control methods such as inspection, auditing, evaluation, accreditation and certification. What these control methods have in common is that they entail external, (presumably) independent authorities or companies inspecting and assessing various phenomena. A number of auditing bodies scrutinise and provide assessments, and in so doing govern organisations at a distance. This dissertation is about audit in the making. It describes what takes place when operations are made the object of auditing and what happens in organisations while being audited. The question that is answered is: how is auditability achieved? In distinction from many other studies on audits, the auditees have a prominent position in answering this question.

The auditing that is at the centre of the study is state inspection within schools and elderly care. In the dissertation episodes and events in the realisation of these audits are described. The analysis is based on ethnographically inspired fieldwork. Building on Miller and Rose's perspective on governmentality, the study has as its starting-point the technologies and the varying contexts in which these are manifested: in reports, on websites, in everyday routines and meetings between the auditors and the auditees etc.

The study shows that being the subject of audit requires extensive work. Auditability is achieved through a large portion of predictability where each step in the process is acknowledged. This predictability entails much more than providing advance notification of audits. It is a way of organising and executing the audit, where the auditees are not just a part of the object being audited, but also the extended arm of the audit authority. They supply the representations that the audit authority needs in order to describe and assess the operation. In achieving auditability the auditees do more than deliver information about the organisation. Auditability also entails making the audit meaningful and useful (it is for our benefit). This is done mainly by (re)interpreting the auditing as an educational opportunity which also normalises the process (it is nothing to be afraid of).

Technically auditability is a question of how the object being audited and the benchmarks used are made comparable. The study shows that auditability is achieved through the construction of an object that is defined on the basis of benchmarks and is consequently comparable. In the audit studied there is no formalised report that can be e-mailed to the audit authority, printed out, submitted or put in an envelope. Rather, describing and defining the operation is an important aspect of auditing. The description is undertaken for a specific purpose, namely to act as underlying data for the assessment. It is therefore not surprising that the object and the benchmark are comparable, as the object is defined precisely for this purpose.

What the study contributes to previous research is, firstly, bringing the auditees into the debate on how auditability is created. The study also contributes to a less static picture of how organisations are made receptive to auditing: that receptibility entails much more than installing systems that continuously supply the information about the organisation that the auditors need. The study also contributes to problematise the division into auditors and audited by showing that the boundaries are by no means always clear-cut. Finally the study shows that *how* auditability is achieved partially explains *what* is being auditable.

Keywords

Auditing, the auditees, auditability, control, technology, governmentality, inspection, inspectability, public sector, school, elderly care, ethnography, Sweden