

Comment

“Audit Culture Revisited” is a tour-de-force through the state of audit affairs. Focusing on audit as an encompassing regime of governance (cf. Power 1997), the paper discusses a plethora of initiatives from private and public organizations. The general aim is to provide a global diagnosis of audit’s ailments. Certainly, these negative effects should not be disregarded. Yet, I would suggest that, *due to their very significance*, the critical issues demand more nuanced treatment.

On the one hand, the authors note that: “audit practices work in diverse ways”. On the other hand, in the aggregate, audit “form[s] an individualizing and totalizing system”. In the paper, illustrations from the Big 4 to quality measurement in higher education are deployed to similar, if not identical, effect. Taking a page from the sociologists Wendy Espeland and Michael Sauder (2007), audit instances neoliberal governance through numbers; quantification rides roughshod over quality, and professional values suffer across the board. This paints audit as a purely disruptive and repressive phenomenon, with a one-sidedness that would not be accepted in most other cases. (Just consider the idea of characterizing kinship or rituals *in general* in exclusively negative terms). Whereas one might occasionally complain about not being able to see the cultural forest for the ethnographic trees, here the individual trees are largely invisible. Audit takes on the grim spectacle of a Mirkwood extending globally.

It is worth noting that Michael Power (1994: 32) himself thought of the audit explosion as a “passing phase”, advising researchers to look out for “the seeds of a change.” Encouraging attentiveness to the *microphysics of audit practices*, this recommendation helps to defuse the sense of encompassing power produced by the authors’ image of global audit culture. It stimulates ethnographic curiosity about audit’s variable manifestations, aims and consequences.

A rich set of anthropological analyses of audit, not cited in the paper, moves in this direction (e.g. Hetherington 2011; Hull 2012; Riles 2006). Rachel Douglas-Jones’s (2012) study of medical ethics committees in South-East Asia exhibits people committed to audit for distinctly non-reductive reasons, such as the achievement of integrity and trust. “Even the most utilitarian of objects can

be charged with emotional value, whereas the most seemingly pure 'pulsional' forces can serve as utilitarian tools (Kaufman 2001: 116, citing Klossowski 1970). Even audit.

My work with Brit Ross Winthereik (2013) has identified the co-existence of numerous audit agendas, none of which are totalizing, even when their promoters aspired them to be – by no means always the case. Indeed, like Douglas-Jones, we found some of the most ardent proponents of audits to be people lower in the organizational hierarchies, experimenting with the optimization of practices in order to *leverage*, rather than undermine, their own expertise.

But is this emphasis on specificity and variability not simply a manner of throwing one's hands up in despair when confronted with the totalizing audit system? On the contrary, I believe that imposing upon audit a coherence and power it does not seem to have when examined ethnographically itself *strengthens audit* (see Jensen (2011) for detailed discussion of one of the authors' examples). Once audit has been constructed as a juggernaut, the only feasible response appears to be an equally macroscopic critique. Its natural idiom will be *resistance*. The general characteristics of this oppositional figure is well-captured by Barbara Herrnstein Smith:

The force of the opposition... is most evident, perhaps, in the recurrent struggles between two kinds of calculation...: on the one hand, the kind, so named, that frames its objective as the efficient arrival at a specific and readily specifiable...'bottom-line' ...and on the other hand, and typically in antagonistic relation to the first kind, *another* calculation, *not named as such*, that characteristically foregrounds and promoted exactly what was ignored by the first (Smith 1988: 133)

Exemplifying the latter, "Audit Culture Revisited" aims to resist the bottom-line of audit. Thus, "it seems imperative to find ways to re-claim the space for professionalism that are placed at risk by the spread of audit culture" and "the most successful antidote probably lies in collective action and a reassertion of academic and professional values."

These are rather vague recommendations, but they raise specific questions: Who makes up the collective. And what is collective action going to be *for*? Moreover, to the extent that whatever it *is* for is adamantly opposed to *any* logic of measurement, what kind of real promise does it hold? Or, more generally:

If regimes of truth are inevitably totalitarian, what remains of emancipatory claims about the best way to order and govern human beings? How even to endeavor to transform the present, whatever totalitarian elements it might harbor, without tapping this danger?
(Brown 2005: 101)

Perhaps that danger is best avoided by the ethnographic observation that not even audit is wholly totalitarian.

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