

It's a Shame About Audit

Deborah Tyler and Russell Daine Wright

Academics are prone to mythologizing a lost golden age. As a result it's often hard to pinpoint what it is about new management methods that causes so much frustration and resentment. Deborah Tyler and Russell Wright look at the 'audit culture' of contemporary universities, and suggest it promotes verbal dishonesty and an atmosphere of mistrust.

It has become commonplace for academics to bemoan the disappearance of more 'collegial' decision-making processes within their institutions in favour of processes that are described as 'managerial', or instrumental, or focussed only on the budgetary bottom line. Such appeals to 'collegiality' in particular, can readily be deemed nostalgia for a past that never quite existed, and are perhaps more usefully viewed as a principle or ideal which, while never realised, nevertheless continues to provide a warm comprehensible 'good' against which shifting models of university governance could, and can, be discredited. 'Collegiality' it might be argued, was better described as a form of 'in house' decision making by relatively few male Anglo occupants of leather lounges in clubs, boards, and councils which could not, and ought not, translate into the thinking of universities in an era of something approaching mass tertiary education about university governance; in particular, those post-Dawkins era universities charged with the responsibility with providing the 'mass' component of higher education.

The issues we discuss here relate to changes that have occurred in higher education and wider society over the last decade. Our particular focus is on how these transformations have impacted on post-Dawkins universities where a discredited 'collegiality' was replaced by 'transparency in decision-making' which ostensibly carried the goods of collegiality into the mass era. 'Transparency in decision making' while recognised as a new 'buzz-speak' was, nevertheless, programmatic, reformist, and democratic. As a way of thinking, evaluating, and valuing, 'transparency in decision-making' became linked to the 'new deal in contexts of hardship'. Certainly it was the language of promise to early career academics, many of whom pledged their professional selves to institution- and community-building in the fledgling outer urban campuses of post-Dawkins universities, and to students who would not even have been deemed 'marginal' by pre-Dawkins universities.

Our primary purpose here is not to lament the alleged disappearance of 'collegial culture' from the post-Dawkins universities, or to argue that 'the contexts of hardship' in the post-Dawkins universities have been too tough for the generation of academic cultures and the delivery of the promise of

mass tertiary education. Rather, we want to resurrect for scrutiny 'transparency in decision making' as the reformist heir to 'collegiality' before it too is rapidly consigned to a nostalgic past as an unrealisable ideal against which the post-Dawkins universities, too, will be found wanting, by both their internal and external critics.

Post-Dawkins universities have relied upon a commitment by staff to 'mass education'. Fulfilling this commitment has, to some extent, required a turning away from the more individualistic goals promoted by the older 'collegial' model and towards a commitment to 'institution building'. This commitment to 'institution building' as a source of collegial self-identity and valuing by many academics in the newer universities is effected by the emergence of an 'audit culture' within the university sector and, in particular, within the post-Dawkins universities themselves. Specifically, we are concerned with the perception of 'audit culture' by highly motivated academic staff who have committed their careers and sense of academic self to the mission of the new universities.

THE PATHS TO AUDIT CULTURE

Throughout the 1990s successive governments refused to fully fund the tertiary education sector. Universities forced to 'cut their cloth' in line with the dictates of continuing fiscal austerity became increasingly reliant on generating non-government sources of income. In this context being viable in the university 'marketplace' (*sic*) meant being competitive in the scramble for external income and realigning teaching and research to these ends. The principle rationale for higher education, seen by many academics as residing in the provision of quality education within an institutional setting that supports independent research, thus changed.

Academics, administrators and managers alike, were now required to fabricate models of personhood consonant with an entrepreneurial ethos. The model of the 'can do' generic manager and the flexible, efficient, productive, and continuously improving worker became de rigueur for those wishing to survive and thrive in the 'enterprise university'. Departments and schools were redefined as 'cost centres' and a vocabulary of costs and costliness crept into organisations

and individuals, reshaping and refiguring notions of intellectual, ethical conduct, and the role of the university. Vice-chancellors were similarly recast as chief executive officers and, in most instances, traditional corporate line management models of internal institutional governance adopted, with pro vice chancellors and deans enlisted in the 'quest for the external dollar'.

Over the last decade many faculties and schools within universities across Australia have been reshaped and redesigned. Externally driven restructuring has seen departments merge and remerge in a cycle of almost continuous restructuring. Capturing 'markets' in full fee paying students (nationally and internationally) and attracting research dollars has led to opportunistic pragmatism within the area of course/subject offerings and crude instrumentalism dominating research priorities.

Heads of school faced with financial pressures and management demands to reign in budgets are often reduced to the role of 'post-intellectual' line managers forever mulling over numbers and seeking ways to either retain, or cut, existing staff and programs. In many instances they are placed in the contradictory position of trying to maintain the integrity, quality, and breadth of departmental teaching programs with fewer full time permanent staff (often employing an ever expanding numbers of casuals and sessional teachers to do so) while at the same time being required to implement course/subject rationalisation and enrol more students.

Within the newly established universities of the post-Dawkins era pressures of this kind have been particularly marked. Faculties, departments and schools in universities faced with financial pressures have shed staff and rationalised courses and programs. Academics, in some post-Dawkins universities, over the last ten years have commonly been witness to, and survivors of, two, three or even more moments of 'restructure' and voluntary redundancies.

In many instances they have seen the removal of considerable numbers of staff and colleagues, the dissolution of academic units tied to particular locations and a reduction in the number of courses and subjects on offer. They have also found themselves embroiled in the time consuming and frequently emotionally draining recurring process of 'restructure'. In many instances they have devoted considerable amounts of time and energy to establishing new institutional arrangements in order for newly formed (merged) departments and committees to be administratively and pedagogically viable.

AND THEN... AN INTERLUDE

At a recent faculty meeting in our university differing perspectives on the claims of academic staff to sabbatical leave were aired. Ostensibly sabbatical leave is available to academics for one semester in each three years, provided that an appropriate research project is pursued, an institutional setting arranged, outcomes are specified, and that a report of the research undertaken is provided upon return to the university. Similar provisions exist at most universities. Over the last decade or so, at our university, the difficulty for manage-

ment has been how to attract applications that will contribute to staff development and research output. For academic staff the difficulty has been how to juggle responsibilities for teaching and learning with time away for research, when replacing oneself with sessional staff is unacceptable when coupled with lecturing, large undergraduate subjects,

on-line subject development and course coordination. These difficulties are not easy to resolve in a context of severe budgetary constraints, reduction in staff numbers, increased student numbers, but they were shared and recognised by academic staff and their managers as part of the challenge of growing a new university

These difficulties though were not the matter of discussion at our meeting. The number of applicants for sabbatical leave has shrunk, and of those only a small percentage have had their applications supported. A process assisting those less familiar with the application process had been abandoned. These were the matters academic staff were raising for discussion.

As one colleague put it, 'it is as though it is thought that it is very risky to approve sabbatical leave, as though we will only pretend to be doing research and really will be lying on the beach for six months, as though we can't be trusted.' Those who had been involved with making decisions on sabbatical leave argued that decisions had been appropriately based on track records, research grants and the like. Sabbatical leave is an expensive business, they said, the expenditure of scarce resources requires accountability from decision makers, many applications were for research activity that would not yield DETYA points. Any unsuccessful applicants present, confronting a new teaching semester, were unlikely to be cheered by this assessment of their worth. It is not as though these are academics who subscribe to the 'something for nothing' ethos. Rather those who now felt they 'could not be trusted' were, a decade ago, precisely the same early career academ-

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ics referred to previously, who had committed their sense of self as academics to institution and community building in the post-Dawkins universities. At any rate, none chose to make their lack of approval public in that forum. Many of our colleagues had previously and privately expressed their response to 'being knocked back' as a sense of shame and humiliation, while others preferred to not acknowledge to others that they had applied and been 'knocked back'. Others had simply felt dissuaded from applying.

We have chosen this vignette of academic discussion in a new university for three reasons. Firstly, because we believe that the differing perspectives of academic staff and their newly constituted academic managers on 'the conduct of conduct' are not uncommon across the sector. Secondly, the terms of this kind of dispute are familiar to everyone. Academics on the one hand expect their professionalism and capacities for self-regulation to be recognised. Their managers, on the other, want quantifiable outcomes that translate into dual levels of accountability (the 'recipient' and the 'provider') and which are, down the track, amenable to 'audit', to internal and external checking. The gulf appears, at first sight, to be unable to be bridged. Thirdly, this vignette assists us in identifying the themes of risk, trust, audit and shame that we now wish to address. It also further enables us to examine more closely the pressures reconfiguring the academic self in the current period.

Current debate tends to be structured by an opposition between professional self-regulation on the one hand, and the need for accountability on the other. This framing of the debate seems to be shared by academics and their managers alike. Whilst it captures elements of the present it also sets up a cycle of endless reiteration of mutual critique. Rather than positing the debate in terms oppositions between freedom and constraint, self-regulation and external interference, we are concerned with the kind of self-image and even self-transformation that new techniques of audit and 'the control of control' requires of many academics. These may, in some instances, we argue, be disabling of institutional capacities to achieve 'quality' in the areas of teaching and learning and research. We illustrate instances where the spread of performance measures can collide with 'staff development' measures and generates new divisions and anomalies. Finally we evaluate the evaluators and raise the question of whether audit is the most appropriate basis for assessing the efficacy of both institutional and individual identity and capacity.

CONTINUOUS IMPROVEMENT AND THE NATURALNESS OF AUDIT

The pursuit of 'quality', of 'continuous improvement', of accountability to clients (students) and providers (government) have become 'goods' that are beyond scrutiny. After

all who could, or would, argue against the goal of continuous improvement? Indeed, what possible grounds could there be for doing so? It is here that questions of audit and the calculable techniques upon which 'continuous improvement' is constructed require further investigation.

The application and deployment of audits across widely divergent social and institutional settings have become commonplace within Western liberal democracies, universities being no exception. Accounting measures and audit now play a significant role in the governance of individuals and organisations. The political saliency and social authority of these practices resides in their capacity to shape institutional forms and ethical conduct. Audits are an active force in transforming the nature of corporations, universities, community organisations, and government itself. Audits do not simply reflect an empirical reality. Rather, they construct and shape organisational identities.

In the case of universities the proliferation of audits ought not be seen as 'natural' response to organisational and administrative exigencies. Audits are not simply technical and neutral mechanisms of validation. Accounting practices in general, and audits in particular, need to be understood as political techniques through which specific rationales are produced, in particular rationales pertaining to productivity, accountability, cost and efficiency, flexibility and competitiveness. In this way they actively make environments auditable and construct auditees through a rhetoric of accountability and organisational transparency. The quasi-scientific image and seemingly neutral procedures of audit tend to conceal this formative and transformative role. At the same time, the supposedly apolitical and value-free nature of accounting and audit procedures make challenges to its logic difficult to sustain. Audit occupies a central position within administrative/management discourse and has become an all-embracing technology for determining transparency and accountability. The generic quality of audit, its plurality and transportability thus provides a calculative grid for evaluating departments, universities and individuals. Audit is naturalised and treated merely as a benign tool of good corporate governance. To question the utility or procedural protocols of audit in the current climate, is therefore, seen by management as tantamount to supporting non-accountability.

TRUST

'It is as though we can't be trusted'. The comment by our aforementioned colleague unwittingly reveals something significant in relation to the function of audit. Audit has grown in authority and scope as a form of knowledge and a social practice because institutional government no longer relies, in the ways it once did, on the expertise and mechanisms of self-invigilation by doctors, lecturers, teachers, welfare workers

and other professionals. Instead, the conduct of such professionals has now become itself the object of the 'auditing gaze'. Auditing is a technology of mistrust. Simply put, it displaces other forms of expert judgement, assessment, and less readily quantifiable forms of evaluation. Audit is premised on the assumption that the autonomous subject will not use his/her autonomy responsibly. External verifiers are required to ensure and guarantee trust.

Audit does not focus directly on first order activities (eg. teaching and learning); rather, it derives its authority from a capacity to act upon systems of control, not specific activities as such. Accountability, standardisation, transparency and observability are norms, articulated by the logic and

technical requirements of audit which have displaced previous modes of governance reliant upon professional expertise/trust. As 'truth telling' and verificatory devices however, they frequently generate further mistrust in relation to professional competencies. This in turn leads to an even more minutely defined monitoring of activities. 'Auditees' are called upon to spend increasingly larger amounts of their time conforming to and defining themselves in the terms and logics of the auditing process. Our colleague's discomfort stems from the fact that his localised conception of trust and academic labour appears antiquarian and redundant within a university system in which institutions and individuals must seek legitimacy by visibly demonstrating compliance.

The reasons why audit and accounting have assumed this role in the current period warrants further discussion. Suffice it to say here that universities and their regulatory overseers have responded to demands for public accountability in this way at least partly in response to wider shifts within contemporary forms of governance, and in particular the growing prominence of financial accountability models of governance within managerial discourse.

One of the distinguishing characteristics of contemporary 'neo-liberal' forms of governance is the expansion of the notions of economy and enterprise to encompass all forms of conduct and choice. Entrepreneurial governance recasts and redefines the governmental techniques of earlier models of liberalism, and attempts to shape new forms of sociality by means of a dynamic of individuation. In the 'post-social' neo-liberal world individuals are to be autonomised and responsibilised and govern their own lives according to the principles of entrepreneurial governance. Populations are more and more objectivised and on the basis of difference and rendered assessable and classifiable with respect to performance, capacity, marketability and so on. The rationalising principle of

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entrepreneurial governance must be tied to the rational self conduct of individuals themselves. The techniques of entrepreneurial governance are integrated into 'techniques of self'; into the 'care of self'. In this way, 'Government increasingly impinges upon people in their very individuality, in their practical relationship to themselves in the conduct of their lives; it concerns them at the very heart of themselves by making its

rationality a condition of their active freedom'.

The current focus on 'outcomes' for research (grants and publications) provides an illustration of how doctrines of self-responsibility are elaborated in relation to the authoritative language of audit. The social significance and value of knowledge is frequently sub-

sumed by a narrow focus on quantification. The emphasis placed on 'outcomes' privileges short-term pragmatic instrumental research. While the quantum of research activity may increase this tells us little about its value or quality – despite frequent recourse to the over-used term 'excellence'. Academics as a condition of their survival are urged to compete for national and internationally competitive grants and to churn out publications.

It is arguable that the focus on the 'end product' leads to a 'dumbing down' of research activity, conservative research agendas, and in some instances, mindless productivity for its own sake. Intellectual activity is thus in danger of being sutured to the auditory process rather than the substance of research activities. Redefining the role of the intellectual in purely entrepreneurial, competitive and pragmatic terms refigures both institution and subject. This is a process of ethical valorisation wherein audit acts as the mechanism for enfolding normative ideals and regulatory authority into the self.

Within the academic marketplace institutions and individuals unable to live up to the dictates of a hyper-competitive rationality or unwilling to develop an appropriate professional demeanour consistent with the entrepreneurial ethos are likely to be found lacking. Audit provides both a mechanism of judgement and a tool through which organisations and individuals may be re-shaped. Deficits in rationality and performance can be quantified and addressed, quality assurance and continuous improvement guaranteed. Best practice is just around the corner.

In a recent broadside against the colonisation of many aspects of social life (and politics) by what he sees as the arid and baneful language of managerialism, Don Watson comments, 'Managerialism came to the universities as the German army came to Poland. Now they talk about achieved learning

outcomes, quality assurance mechanisms and international benchmarking. They throw triple bottom line, customer satisfaction and world class around with the best of them.' Watson is appalled that universities have come to think of themselves and what they do within such terms and systems of classification.

Watson has clearly lost patience with the astutisticians. His *Death Sentence: The Decay of Public Language* is valuable insofar as it invites us to move beyond existing languages and vocabularies. His analysis highlights the transitory and contingent quality of public language and he seeks to 'denaturalise' many of the terms and categories which have shaped and guided political discourse, public policy and institutional governance in recent years.

Key Performance Indicators, he tells us, 'are to modern managers what the stars were to early navigation. They set the course by strategic goals and mark them off against results. Who knows the method may do wonders for the bottom line and human happiness, but you would not think so from what shows on the page. On the page it has a crude pedagogical quality, as if designed for remedial high school students.'

Many of the academics we spoke to were equally sceptical of current managerial languages and similarly affronted by the patronising tone of much 'quality management' discourse. This scepticism was variously expressed. Cryptic references such as 'these abstractions', 'accounting simulacra', 'It's all smokes and mirrors... it's less about what is done, than what is seen to be done and has to be recorded' reveal a level of irritation at the second order nature of academic auditing and annoyance at being forced to define the substance of research and teaching within 'performance indicators', which many regard as flawed or unhelpful. As one senior academic complained

It is not that I object to forms of assessment and evaluation with respect to teaching and research: I don't. But, as a staff I think we were always very committed to finding ways of comprehensively evaluating just what it was we were trying to accomplish... in both teaching and research... that was long before all this came along... And somehow, it seemed more real. That is, valuable... I mean in the sense that you could reflect upon what you were trying to do and trying to achieve, discuss it with colleagues and work on it. Now for me it just has a formalistic quality, and tends to be expressed in meaningless bar graphs or in a manner which seems at one remove. I guess I find it somewhat exasperating.

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Our analysis has sought to provide a context into which these not uncommon responses and reflexes might be placed. Contemporary auditing processes within the academy have imposed quite conventional grids of calculability across the social spaces and places of the university. Management has assumed that marketability in the competitive academic market place requires a particular form of quantification and quality assurance. Seldom has the naturalness of the pro-

cedure or the mechanisms of compliance been questioned. Rarely is there any attempt to analyse how such techniques of governance shape the intellectual self within a specific socio-cultural logic. They simply appear as naturalised matters of fact.

Knowledge, it is claimed, must be harnessed to international, national, institutional, and personal goals. Audit requires standardisation. Academic audits of teaching, research, and course monitoring are a logical consequence of these requirements. Within this new habitat audits are the principal method for 'folding authority into the self'. They play a pivotal role in re-configuring ethical practice within universities and they provide the rationale and language through which institutional identity is expressed.

We have outlined how transformation and change within the nature of academic labour provides the frame or background upon which an understanding and assessment of the social and institutional significance of audit needs to be developed. The formalism of second order verificatory procedures; the sheer amount of time required in complying with audit requirements; the distraction from substantive activities stemming from increasingly onerous administrative, teaching and research demands; the 'squeezing in' of time for research; and the marginalisation of other forms of professional assessment, are grievances which have their origin in the shifts in social and institutional governance that has occurred in recent years. **a**

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