

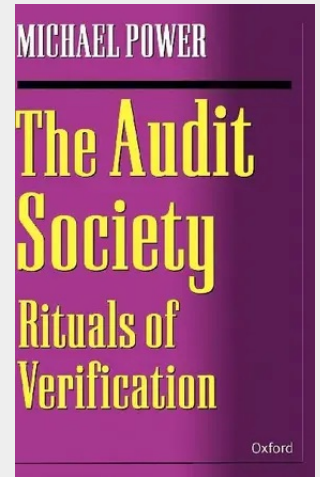
Power

The Audit Society

Rituals of Verification

Since the early 1980s there has been an explosion of auditing activity in the United Kingdom and North America. In addition to financial audits there are now medical audits, technology audits, value for money audits, environmental audits, quality audits, teaching audits, and many others. Why has this happened? What does it mean when a society invests so heavily in an industry of checking and when more and more individuals find themselves subject to formal scrutiny? The Audit Society argues that the rise of auditing has its roots in political demands for accountability and control. At the heart of a new administrative style internal control systems have begun to play an important public role and individual and organizational performance has been increasingly formalized and made auditable. Michael Power argues that the new demands and expectations of audits live uneasily with their operational capabilities. Not only is the manner in which they produce assurance and accountability open to question but also, by imposing their own values, audits often have unintended and dysfunctional consequences for the audited organization.

Since the early 1980s there has been an explosion of auditing activity in the United Kingdom and North America. Why has this happened? This book is the first systematic exploration of "audit" as a principle of social organization and control. The author critically examines the reasons, means, and consequences of this audit explosion. He raises important questions about the efficacy of audit processes and suggests that the consequences of this must be carefully evaluated.



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