Financial Accountability & Management, 32(1), February 2016, 0267-4424

Democratic Accountability During Performance Audits Under Pressure: A Recipe for Institutional Hypocrisy?

DANIELLE MORIN*

Abstract: This study shows how the tensions between transparency and secrecy are likely to engender 'institutional hypocrisy' in the accountability process taking place during Supreme Audit Institutions' performance audits. The examination of relations between the French *Cour des comptes,* Administration and Parliament has revealed gaps between Administration and Parliamentarians' discourse and action, secrets and things left unsaid. This impression of Administration and Parliamentarians' full participation in this democratic process may give to citizens a false sense of security leading them to believe that accounts are indeed rendered, which is not actually the case. Rather, the appearances of functional democracy have been preserved.

Keywords: accountability, Court of Accounts, performance audit, secrecy, transparency

INTRODUCTION

'Sunlight is said to be the best of disinfectants,' US Supreme Court Justice Louis D. Brandeis (1914, p. 92) remarked, underscoring the merits of transparency for financial institutions charged with managing collective wealth. The 'sunlight metaphor' is known to bring great benefits to economies, governments and societies (Heald, 2008, p. 59). By inhibiting input, oversight, and criticism within and outside government, secrecy would undermine the quality of policies and even 'when the secret-keepers are perfectly virtuous, debate and dissent may be muted, important facts and insights may be overlooked, and preexisting

*The author is a Professor at HEC Montréal.

Address for correspondence: Danielle Morin, Ph.D., MBA, CPA-CA, Audit Professorship Roland-Chagnon, HEC Montréal, 3000 Chemin de la Côte Ste-Catherine, Montreal, Quebec, Canada H3T 2A7.
e-mail: danielle.morin@hec.ca

biases may be amplified' (Pozen 2010, p. 278). Secrecy is likely to become an 'instrument of conspiracy' because it exacerbates the principal-agent problem inherent in representative democracy (Pozen, 2010, p. 278).

Democracy requires that citizens be able to hold officials accountable. To this end, citizens must know what officials are doing and why, says Thompson (1999, p. 182). He refers to 'partial secrecy', namely secrets that are not completely concealed because their content could be widely known (p.186). One of these types of 'partial secrets' is 'political hypocrisy,' which Thompson defines as 'the alleged contradiction between what officials try to make the public believe about how they act and how they actually act' (p. 190). He adds that democratic accountability is threatened more by 'institutional hypocrisy' than by 'individual hypocrisy,' because 'the moral discrepancies in their individual conduct that officials refuse to acknowledge are often not so damaging as the functional divergences in institutional goals that they try to obscure' (Thompson, 1999, p. 192).

The present study explores the consequences of these tensions between transparency and secrecy on the accountability process during performance audits (management control missions) done by the French *Cour des comptes*. These consequences are examined not only from the perspective of the Administration, which must render accounts, but also from the viewpoint of Parliament, which requests such accounts during this accountability process.

As will be argued below, the obscurity surrounding the real contribution of auditors that conduct performance audits, coupled with the tensions between democracy and secrecy inherent in the accountability process that unfolds during the audits, may favour the propagation of institutional hypocrisy (as defined by Thompson,1999) that could jeopardize the process by perpetuating the 'illusion' of accountability and transparency. The examination of episodes of relations between the French *Cour des comptes* and the Administration and Parliament has brought to light divergence between the discourse and actions, and between Court's findings and actions subsequently taken. This divergence indicates that the messages conveyed by the Court are not always heeded by the Administration, which is not obliged to explain its decision not to follow-up the recommendations formulated. Even when Parliamentarians are aware that the Administration is not fully cooperating with the Court, they act as if the democratic process had unfolded flawlessly.

This paper is organised as follows. First, the areas of obscurity that characterise the impact of legislative auditors' performance audits in Administrations and some of the secrets and the tensions inherent in the accountability process of Administrations are presented. Next the methodology is described. The empirical data are then presented and analysed in series. The last section states the study's contribution to better understanding the tensions inherent in the democratic accountability process during performance audits along with the limitations of the research.

PERFORMANCE AUDITORS' IMPACT ON ADMINISTRATIONS: ANOTHER EXAMPLE OF 'ESSENTIAL OBSCURITY'

In 1997, Michael Power argued that audit was not as 'systemically' effective as expected by regulatory authorities (Power, 1997, p. 11). He denounced the 'essential obscurity' that surrounds the impact of the audit, which makes it impossible to establish, observe and measure the nature of the assurance provided by audits other than in qualitative terms or in terms of the consensus between the auditors themselves (Power, 1997, p. 28). Since then, the consequences on Administrations of performance audits done by SAIs have not been significantly examined. Auditors continue to rely on a measure of their impact namely the number of recommendations applied (Sterck, 2007; Talbot and Wiggan, 2010; and Van Loocke and Put, 2011, p. 196). Based on ten qualitative and quantitative studies that have attempted to measure the impact of SAIs during the last thirty years, Van Loocke and Put (2011, p. 201) conclude that: '(. . .) performance auditing appears not to be a waste of time and has value'. The changes sparked by the auditors' visit appear to be slow and subtle (Morin, 2008), if they occur at all. Some audits remain simply ineffectual (Van Loocke and Put, 2011, p. 201).

Several studies document the fallibility of auditors during performance audits in Administrations. Blume and Voigt (2007) conclude that SAIs are 'superfluous' and ineffective monitors while Friedberg and Lutrin (2005) argue that the billions of dollars spent in the last ten years to create these audit institutions was a poor investment for taxpayers. In some cases, auditors' recommendations are not well targeted: Radcliffe (2008) found that auditors had formulated administrative solutions to problems that were mainly social and political. Arnaboldi and Lapsley (2008, p. 44), who examined the implementation in Scottish local government of Best Value, found that 'officials are busy making themselves auditable, rather than doing their jobs'.

Beyond doubt, the 'blurred' contributions of the various agents of change in Administrations represent a problem and it is indeed often impossible to isolate 'the' factor that triggered visible transformations in Administrations. Auditors face the same difficulty. What Power finds particularly objectionable is that when in doubt, the authorities (i.e., regulatory bodies) tend to leap to the simplest conclusion, that the actions of auditors are 'systemically' effective. The impact of SAIs on Administrations and the actual auditors' capacity to contribute to performance improvement are decidedly situated in one of the obscure zones of the accountability process.

TENSIONS INHERENT IN THE DEMOCRATIC ACCOUNTABILITY PROCESS

'Democratic accountability requires transparency, but some policies and processes require obscurity,' Thompson (1999, p. 186) argues, referring to 'partial secrets,' which he describes as 'tacit silences,' namely 'things that are better left

unsaid.' Radcliffe (2008) posits that in some cases auditors perpetuate the transparency illusion by not revealing what he calls 'public secrets' and denounces the possible participation of auditors in legitimising illusions simply to appease consciences.

One of the most common charges in contemporary political debate is hypocrisy, which involves pretending that one's 'motives and intentions and character are irreproachable when [one] knows that they are blameworthy' (Thompson, 1999, p. 190). The insidious form of institutional hypocrisy involves a disparity between the publicly avowed purposes of an institution and its actual performance or function: this disparity often develops over time as an institution comes to serve purposes other than those for which it was established (Thompson, 1999, p. 190). For Thompson, compromises should not be permitted in the case of institutional hypocrisy: the dilemma should be resolved in favour of accountability, and the functional divergences in institutional goals that officials try to obscure should be exposed (1999, p. 192).

Brunsson (2002, p. xi) adopts an opposite point of view to that of Thompson. He views hypocrisy as a solution rather than a problem: '(. . .) it possesses some moral advantages, and it is often impossible to avoid it.' What he calls 'organised hypocrisy' refers to the situation where organisations may talk in one way, decide in another and act in a third (p. xiii). Talk, decisions and actions might not be aligned, and this is not necessarily because of individual duplicity or incompetence. Brunsson argues that hypocrisy is a necessary and beneficial part of organisational life. Achieving consistency between ideas and actions is difficult when 'what can be done cannot be said and *vice versa*' (Brunsson, 1993, p. 489).

There is no easy resolution to the conflict between transparency and secrecy (HLRA, 2008, p. 1556). A mechanism that balances accountability and secrecy is proxy monitoring, where someone whom the public trusts is installed as a proxy and monitors the behaviour of government actors (HLRA, 2008, p. 1567). When SAIs do performance audits, they act as 'monitors' that evaluate the performance of Administrations. They must keep a distance from the Administrations scrutinised and are obliged to render accounts to the population by making their reports public. The follow-up of the recommendations of SAIs arising from performance audits largely depends on the will of the Administration and any pressures that elected officials exert on it, because SAIs have no particular relationship of authority over the government officials whose behaviour is monitored.

It is this crystal clear vision of a well-established mechanism of accountability intended to reduce agency costs in government that Michael Power (1997) sharply criticises. He focuses instead on the many areas of obscurity that characterise relationships among the SAI, Administration and Parliament during performance audits.

A LITTLE DOCUMENTED IMPACT COMBINED TO THE TENSIONS INHERENT IN THE ACCOUNTABILITY PROCESS: A CONTEXT THAT MAY FAVOUR INSTITUTIONAL HYPOCRISY

The many areas of obscurity characterising the interaction between the Administration, the SAI and Parliament are likely to engender a partial form of secrecy that lies somewhere between deep concealment and full disclosure, translated into 'tacit silences' and 'partial secrets' shared among the parties involved (Thompson, 1999, p. 186). Transparency – a prerequisite to democratic accountability – is, from the outset, only weakly supported by the auditors themselves given the 'obscurity' surrounding the impact of audit and the 'blurry' nature of the assurance they provide. Heald (2008a, pp. 34–35) refers to the 'transparency illusion,' a gap between the path of nominal transparency and that of effective transparency.

Thompson (1999, p. 193) contends that to minimise the risk of damage to democratic accountability, public officials and political institutions should ensure that 'temporary secrets do not become permanent and that partial secrets do not become total.' This 'essential obscurity' that shrouds the real contribution of auditors to the well-being of societies, along with their capacity to meet the authorities' high expectations of them, may create a form of 'conspiracy' between Administrations and politicians, whereby auditors lend credibility to a process plagued by deluded visions of control and transparency. Therefore, legislative auditors are prone to participate in a type of 'institutional hypocrisy' (Thompson, 1999) or 'transparency illusion' (Heald, 2008a, p. 34) in (involuntary) complicity with the Administration representatives and elected officials. All of the actors are likely to be holders of 'partial secrets' (Thompson, 1999) or to suppress the truth in the belief that there are 'things that are better left unsaid' (Thompson, 1999), perhaps because they are in the positions of 'what can be done cannot be said and *vice versa*' (Brunsson, 1993, p. 489).

METHODOLOGY

This study concerning the French *Cour des comptes* began in September 2005, when the then-First President of the Court Mr Philippe Séguin, authorised this research project in the Court's premises through then-secretary general Ms. Catherine Démier. Besides the interview with the First President of the Court, 25 interviews were conducted with six presidents of the *Chambre* (active or former) and 19 magistrates (active or former).[1] The only interviews with the First President of the Court and the six presidents of the *Chambre* at the Court have been used for this study. These magistrates' vision of the relations of the Court with the Administration and Parliament was analysed more specifically.

Some Court magistrates identified the representatives of the Administration with whom they had interacted during performance audits (management control missions) and who still held their positions at the time of the research project. Because many respondents no longer held their position in the organisation

audited, this limited the number of potential respondents. The representatives were selected on the basis of their direct involvement with the magistrates during the audit. Between March and May 2006, eight interviews[2] were conducted with representatives of the French Administration that had interacted with magistrates of the Court during performance audits.[3] The interviews last approximately 60 minutes and were recorded. In addition to these eight interviews, comments made by the Administration that appear in ten chapters of reports published by the Court were analysed, some of which concern initial performance audits and others audits in which the Court followed up on the findings and recommendations made during previous audits.[4] Administrative entities and chapters were selected based on the most recent publication date of the report by the Court while the research project was under way in 2006. A qualitative content analysis was performed on the interviews and the ten chapters to better understand the data. Two coding techniques were used in accordance with the grounded theory proposed by Strauss and Corbin (1990): open coding and axial coding.

In 2005, the *Commission des finances, de l'économie générale et du plan* of the National Assembly published a report that evaluated the follow-up by the Administration of performance audits conducted by the Court between 2000 and 2005. This 75-page report entitled: '*Rapport d'information portant sur le suivi des préconisations de la Cour des comptes et de la Mission d'évaluation et de contrôle*' (Information report on the follow-up of recommendations of the *Cour des comptes* and the *Mission d'évaluation et de contrôle*) (Jego and Dumont, 2005) was analysed. It was signed by Messrs Yves Jego and Jean-Louis Dumont, members of the UMP and the Socialist Party respectively. This examination by the two National Assembly deputies was motivated by a desire to highlight the work done by the Court as part of the sweeping reforms of the Administration being carried out in France, particularly since the adoption in 2001 of the *Loi organique relative aux lois de finances (LOLF)*. In addition to this report, a member of the National Assembly granted an interview concerning the Court.[5]

To summarise, the empirical basis of this research consists of 16 interviews with magistrates of the Court, including then First President, the late Philippe Séguin, representatives of the Administration and a Parliamentarian. This empirical basis is supplemented by analysis of comments formulated by the Administration in ten chapters of reports published by the Court, and by the analysis of a report signed by two Parliamentarians who had followed up performance audits done by the Court over a five-year period, namely from 2000 to 2005.

HOW THE *COUR DES COMPTES* RELATES TO PARLIAMENT AND THE ADMINISTRATION

The French Declaration of Human and Civic Rights of 26 August 1789 (Art. 14 and 15) formally established the right of citizens to call the Administration to

account. The duty of the Court to inform citizens is enshrined in Art.7-2 of the French Constitution. The French *Cour des comptes* claims to be independent from both legislative and executive power. Its status of jurisdiction, the irremovability of its magistrates and the freedom to establish its program of control and inquiry grant the Court the independence that Supreme Audit Institutions (SAIs) require (Morin, 2010). When the Court performs what it calls management control missions (performance audits), it interacts directly with representatives of the Administration. During both the execution of the audits and production of the auditors' reports, the Administration representatives must collaborate with the Court. They also have an opportunity to formulate their comments, which are included in the reports.

THE POWER TO INFLUENCE THE ADMINISTRATION AS SEEN BY COURT'S MAGISTRATES

So the power of the Court over auditees, in my opinion, is increasing somewhat, but we were starting with fairly little **(Court's President of *Chambre*).**

Considered the oldest of the French *grands corps de l'État* (senior branches of the Civil Service), the *Cour des comptes* does not need to demonstrate its prestigious position in the State apparatus. Asked for his opinions on the prestige of the Court and its influence on the Administration, a president of the *Chambre* replied with a disillusioned tone:

> About controls, it's not that obvious. I will try to answer objectively. Quite often I noticed that auditees respected the auditor because the institution was respected. But there is also the idea that the criticism lodged by the Court is that you can either do something about it or not. It's quite odd to see the extent that the prestige of the Court is always going hand in hand with the idea that the Court is constantly saying things that are true but are not applied. That's the opinions in the '*salons*', it's the opinion of the man in the street, the opinion against which all the successive First presidents of the Court have had to struggle to show that there are results after audits. I'm not referring to Court's jurisdictional activities, of course, only to Court's performance audits. When you look more closely, it's true that there are results, it's also true that some auditees decide not to apply the recommendations of the Court—when there are recommendations at all— at any rate, they do not always learn lessons from the Court's criticisms, and there isn't much we can do about that. So the power of the Court over auditees, in my opinion, is increasing somewhat, but we were starting with fairly little. It's unpleasant to say, but because you asked my opinion, I'm giving it to you.

Asked about the importance of the publicity surrounding the publication of reports by the Court, the late Philippe Séguin, First President of the Court in 2006, said: 'It's vital (*repeated this phrase three times*). It's the warhorse. No publicity means no efficiency.' Regarding the limits of the Court's power of influence over the Administration, he underlined the prevention effect exerted by the repeated comings and goings of magistrates in the Administration: 'That being said, even

if we have no guarantee, the simple fact of making our observations public and the next day going after them again gives us, I believe, strong power.'

A president of the *Chambre* said he was not very optimistic about the power of the Court to convince the Administration of the legitimacy and fairness of its actions:

> I saw it in the audits that I did myself (. . .) I already had to insist strongly to explain that I had the right to be there (. . .) Of course, I had the right to be there, otherwise I wouldn't have been there. But it means that I had to first argue to explain why I had the right to be there, because State's money was spent. So you can think that then, to convince the person who was challenging the very competency of the Court, to convince this person that she had to listen to the Court's findings wasn't easy.

Parliament: A Reliable Intermediary Between the Court and the Administration?

Therefore, we are in a system where being close to Parliament and Parliament alone would have strictly no effect
Philippe Séguin, First President of the Court (2004-2010).

As part of the implementation of the *Loi organique relative aux lois de finances* (LOLF) in 2001 and the appointment of Philippe Séguin as First President of the Court in 2004, the Court slowly assumed an equidistant position between Parliament and the Government[6] (Morin, 2010). The successor of the late Philippe Séguin, Didier Migaud, has apparently endorsed this vision of relations between the Court, Parliament and the Government. In 2013, this equidistant position of the Court was reiterated: 'An independent jurisdiction, the *Cour des comptes* is equidistant from Parliament and the Government, both of which it assists'.[7]

In an interview, the late Philippe Séguin defended the equidistance that the Court had to maintain between Parliament and the Government:

> It is indeed a position that is relatively original, in the sense that there are formulas of dependence on the government, formulas of very close assistance to Parliament: we chose to be equidistant and to be truly independent. To be a type of third authority relative to the two others.

Asked whether this distance from Parliament would not dampen the clout of the Court in its actions, the First President replied:

> It [*the Court*] would not have this advantage [*referring to the clout*] by being with Parliament because Parliament cannot be the intermediary of the Court to order the government to do anything. We are in rationalised parliamentarianism in which Parliament cannot impose anything on the government. The government has the means to impose its own decision ultimately, either through the use of a non-confidence motion that is generally not passed, or by all sorts of formulas that give it the last word. It controls the Parliament's agenda. Therefore, we are in a system where being close to Parliament and Parliament alone would have strictly no effect.

Asked about the kind of 'suspicion' that seemed to reign in the Court when the question of bringing the Court closer to Parliament arose, the First President replied:

> I might add that in any parliamentary system, including quite largely in Canada, the proximity of Parliament is an illusion, because thinking that Parliament will be the relay between the Court's capacity to control and to provide a follow-up amounts to misunderstanding the rules of majority solidarity. So there may be circumstances where because of the lack of the majority, when the cat's away the mice will play. Yet generally in a parliamentary system, you have a majority and an opposition. The majority occupies the majority in commissions of inquiry, in committees following up your own observations, and there's always a moment when it stops because it would question the political interests that are common to the majority and government.

These testimonials from magistrates of the Court clearly describe the hindrances that the Court inevitably faces in its attempts to influence Administration's management. At times, it is apparently difficult for the Court to convince the Administration of the merits of its findings, which is hardly surprising given the tensions inherent in this accountability process. Regarding the power of Parliamentarians to reinforce the impact of the Court, the First President harboured no illusions. In effect, the power of this 'third authority,' in Mr Séguin's parlance, is subservient to political power. If the findings of the Court run counter to the interests of the elected government, they remain moot within the Administration. In the First President's view, the Court draws its strength mainly from its capacity to shock public opinion, not from random support by Parliament, and even less by the Administration.

ADMINISTRATION'S PARTIAL SECRETS, TACIT SILENCES AND LACK OF TRANSPARENCY

Official Discourse: Comments by Representatives of the Administration in Court Reports

> In this regard, the Court has rightly observed that progress is possible in this area (. . .)
> As the Court rightly notes (. . .)
> In keeping with the recommendation of the *Cour des comptes* (. . .)
> The Court observes with good reason (. . .)
>
> (Unofficial translation)

These comments formulated by the Administration in reports translate the positive reception of many of the Court's findings and recommendations. This approval is more prominent in follow-up reports of performance audits that took place two or three years earlier. In addition to receiving the comments by the Court favourably, representatives of the Administration often describe actions taken following the report and the efforts made to correct gaps identified by the Court, if applicable. In some cases the Court is congratulated for the quality of

its report, and the representatives of administrative bodies claim to be pleased that the Court has recognised their successes in its audit.

> It is important, beyond the pertinence of most of the observations and comments by the *Cour des comptes*, to emphasise that the prison administration, an integral part of the public justice department, is engaged in a very important process of modernisation and adaptation to changes and expectations in our society (. . .)
>
> (Unofficial translation)

Efforts to put the findings of the Court in perspective are evidenced by many comments formulated by the Administration. This exercise consists in justifications (often elaborate) by the representatives of the Administration, of actions or inaction in response to situations criticised by the Court. Similarly, auditees often clarified the findings by the Court by resituating decisions in a broader context.

At times, representatives of the Administration openly express disagreement with the findings or recommendations of the Court:

> The Ministry of Justice does not share the evaluation of the *Cour des comptes* when it mentions in the first part of its report that the prison administration would have difficulty combining the missions of guardianship and reintegration of detainees (. . .)
>
> Point 1 of the third paragraph does not specify that the civil fund includes the storage of waste, and point 2 does not specify that the defense fund excludes storage of waste whose outlet was not known at the date of the creation of the fund, but includes labour charges (initially uniquely Cogema). Point 3 neglects to mention that the state grants must also cover the cost of storage of defence waste (. . .)
>
> The Court deems it paradoxical that 'the facility (UP1) which is no longer a secret, preserves its status of INBS. . . .' This comment is inappropriate (. . .)
>
> (Unofficial translation)

This sharp opposition – corrections made to perceptions by the Court, and acerbic comments on the pertinence and accuracy of the findings of the Court – rank third in frequency in the reports analysed, following expression of agreement with the findings and the putting of some findings into perspective. It is striking to note the level of detail of replies by the representatives of the Administration. In some cases, the number of pages dedicated to comments by the Administration exceeded the space in the report allotted to the findings and recommendations by the Court.

ANALYSIS: THE COURT MAKES ITSELF HEARD BY PUBLICISING ITS REPORTS, BUT IS IT TRULY HEARD BY THE ADMINISTRATION?

The comments expressed by the Administration in the reports by the Court indicate that the reports have a rather singular purpose, namely to serve as a forum for the representatives of the Administration to explain, justify, put into perspective and sometimes contradict the findings put forth by the Court. None would dispute that this is a 'democratic' exercise because it permits the

Administrations to counterbalance the Supreme Audit Institutions, which have a large forum in the media. However, beyond giving representatives of the Administration a voice, if the usefulness of the reports by the Court, similar to those of SAIs as a whole, is difficult to establish, it is even more difficult to attribute worth to the comments by the Administration that appear in the reports. In the chapters examined, one cannot easily distinguish the truly new light that auditees shed on the findings through their replies. Instead of stating the actions envisioned, setting an execution timetable where there was agreement with the Court and specifying alternative measures to those proposed by the Court in case of disagreement, the exercise bears a much closer resemblance to justification than to an action plan or proposal of alternatives.

Further, when unequivocal disagreements with the findings of the Court appear in the replies by the Administration, does this mean that the Court has made an error? If the Court had believed that it was indeed mistaken, it would have corrected its report before it was published. Therefore, the remaining disagreement with the findings by the Court theoretically requires mediation by a third party, namely Parliament, which legally controls the Executive. If the Administration is never called on to address these disagreements before Parliament, the contentious findings and recommendations by the Court are likely to remain forever unresolved.

This aspect can be considered one of the obscure and blurred areas of the accountability by the Administration in performance audits. From the outside, the picture is clear: the Administration rendered accounts, and the Court received the accounts and informed the population and the Parliament. Nonetheless, the alert given by the Court was heard by the Administration but not acted on, and no formal response follows. Is this transparency or just an illusion of transparency? There appears to be a disparity between the publicly avowed obligations of the Administration, namely fully embracing the democratic process of accountability, and what actually happens, namely the limits that the Administration imposes on its ability to follow-up the findings of the Court. One can then question the extent that the alerts given by the Court are truly endorsed by the Administration. If the Court limits itself to being heard by the Administration, it effectively endorses a form of transparency illusion because it gives the illusion of fully assuming its role of monitor of the Administration whereas in fact the Court serves (involuntarily) as a screen for the lack of transparency and diligence of the Administration.

Unofficial Discourse: Confidential Comments by Representatives of the Administration

How is this influence that the Court, as a Supreme Audit Institution, purportedly wields translated? What happens once the magistrates have left the premises and the report has been published? The representatives of organisations audited spoke reverently of the Court, this senior branch of the civil service respected by the general public. Auditees affirm that they place great stock in the conclusions

the Court draws about accounts or management of their organisation. An interviewee considers following the recommendations of the Court a priority as long as the report is consistent with the priorities of political decision makers:

> I must admit that most public decision-makers, who are at a very high level or an intermediate level like mine, nonetheless have in mind that a report by the Court, even a fairly critical one, may be used as an arm by the ministry, by the political authority. If it is not taken up, it may just stay in a drawer because many reforms or the evolution of management, which may be suggested, demand either courage or, in any case, have a political cost. Their implementation has a political cost that is not always easy to assume.

Although auditees interviewed believe that many magistrates are rigorous and master the subjects they address, some mentioned their unequal competence. For instance, some magistrates simply transcribe what the auditees dictate to them. It is during the contradiction of the report that an auditee interviewed underlined the gaps in the expertise of the magistrates involved. This representative of the Administration interviewed claimed to be shocked by the gaps in the knowledge of the topics exhibited by magistrates present during the contradiction of the report:

> However, I had the particular feeling that in effect, some of the magistrates that were there were somewhat overwhelmed by the topic, which was not really in their traditional area of expertise. Then there was the reporter, who himself was a little bit off target at times, and who steered the debate in the wrong direction, it was actually a bit surprising.

At times magistrates appear to fixate on elements considered secondary by the auditees. For example, magistrates were accused of not broaching existential questions about the Administration. One respondent expressed surprise that several important problems were not raised during the audit done by the Court. He[8] was delighted at this because he thus avoided having to face embarrassing questions that could have been posed in the public forum following publication of the report:

> Evidently, it's good that the Court says what is going well; it's extremely important. There are cases, small details on which suggestions are useful, but it seems to me that there are more existential questions that are not asked. And I'm simply a little surprised that these questions were not asked–not as an executive, then I'm glad because I get out of having to enter this debate, even if I had considered it myself. In contrast, as a public servant, I am trained to work for the State, I'm a little surprised that these questions were not raised, quite frankly.

The auditees say they generally agree with the findings of the Court, which presents its criticisms as challenges to face. 'The Court has a very strong impact that lasts a very short time,' one auditee was quick to point out. Often, the Court successfully pinpointed problems after the auditees had reported them. Disillusionment was observed in some auditees, for whom the reports by the Court invariably raise problems that they or other control bodies had mentioned

repeatedly: 'It's true that they put their finger on problems but we're the ones who reported the problems to them, in fact.' Knowing that the Court can carry out audits triggers apprehension in some auditees, but they do not see the Court as a threat as such. The authorities of organisations 'pinned' by the Court did not resort to reprisals against the auditees, and the legitimacy of the institution was never questioned. The contradiction of the report, where auditees formulate their comments on the magistrates' findings, is seen as an excellent opportunity to air their points of view. This process, considered very democratic, allows them to present arguments that could influence the magistrates' position.

The findings are considered especially useful because they are reached by an external, objective party. The report serves as a reference for the auditees and is a valuable source of information for them in addition to allowing transmission of knowledge and experience among members of the Administration. The possible instrumentalisation of the Court as an agent of radical change is described by an auditee who considers a 'vitriolic' report a highly effective driver of change. The Court is also used to convey messages to central authorities or to put subjects on political decision makers' agenda that had long been neglected. The added value of audits by the Court is situated at several levels, in the auditees' view. The audits accelerate the process of change, ably synthesise the most important problems, and help transmit the right messages to the authorities; they are also an opportunity to advance matters. Auditees appreciate when the success stories of the Administration appear in the report.

Although auditees are quick to acknowledge that the presence of magistrates of the Court increases their workload, this is not sufficient grounds to call into question the periodic actions of the Court, which they consider largely beneficial for the Administration. The publicity surrounding the publication of reports by the Court worries them, yet they find this process understandable in a democracy, especially because it can contribute to the desired changes. Most often, bad publicity is transient, and is quickly forgotten once the dust settles.

It is important to keep in mind the limited number of representatives of the French Administration interviewed as part of this research project. Nonetheless, the discourse gathered reflects the will that performance audits executed by the Court make a difference in the auditees' organisation. Whether it be regarding the usefulness of findings of the Court, the added value of the audit or the prevention effect exerted by auditors on auditees, respondents' testimonials echo those of auditees in other administrations (see Pollitt et al., 1999; and Morin, 2008).

ANALYSIS: THE ADMINISTRATION TREATS THE COURT WITH REVERENCE, BUT DOES IT TRULY RECOGNISE COURT'S LEGITIMACY?

Although the auditees speak reverently of the magistrates' actions, they sometimes express reservations about their competence and expertise. For example, the fact that auditors overlooked problems of primary importance

in an audited organisation or that the expertise of magistrates in some areas is considered lacking implies that auditors are 'fallible,' which is hardly surprising. However, the 'failures' of performance auditors, as Power demonstrated abundantly, are practically undetectable. The scope and frequency of the failures of performance auditors are a well-guarded secret that may never be revealed.

A communion of interests between auditors and auditees thus becomes evident. If these failures of auditors serve the interests of auditees, they would be the last ones to complain (as proof, an auditee interviewed expressed his relief at not having to explain himself publicly). It is certainly not in the interest of the Court, which cultivates an image of rigour and competence, to have the failures of magistrates that conduct performance audits on public display. The Court would reply that the collegiate decision-making process, the recruitment of highly skilled magistrates and the complex process of reviewing findings and recommendations included in the reports mitigate these risks of auditor failure, which is undoubtedly the case.

However, given this communion of interests, perhaps the 'failures' of auditors in performance audits will be relegated to the category of 'things that are better left unsaid,' and are likely to remain forever secrets shared between the representatives of the Administration who also admit that they suppress some truths when auditors are present. It seems that although democratic accountability requires transparency, there are limits to this transparency, which is not a big surprise either. These 'partial secrets,' 'tacit silences' and lack of transparency are another breach in the capacity of auditors to penetrate the secrets of the Administrations and prevent genuine accomplishment of the democratic accountability process.

All of these silences and things left unsaid can also reflect the fact that the reverence that the Administration (officially and unofficially) bestows on the Court (and its representatives) is not always felt as strongly as it should be. The situation is even more serious if it serves to mask the lack of a true recognition of the legitimacy of the Court's actions. It then becomes difficult to believe in the will of transparency that the Administration publicly proclaims. The Administration may not only continue to avoid having to explain problematic situations that the auditors have not noticed, but it may object to following up the recommendations of the Court without raising the slightest alarm among Parliamentarians. It is the very legitimacy of the Court in its capacity to evaluate public affairs management that is subtly questioned here, with full impunity for the Administration, and more importantly with the knowledge and concurrence of Parliamentarians, as will be demonstrated below.

PARLIAMENTARIANS' PARTIAL SECRETS, TACIT SILENCES AND LACK OF TRANSPARENCY

'Independence does not mean that there is no accountability. Therefore, the controller must also be able to account', a member of the National Assembly

was quick to point out. For this Parliamentarian, the independence of the Court is quite relative. The successive appointments of First Presidents with a political background cast doubt on the independence that the Court displayed publicly as being a guarantee of the quality and objectivity of its actions. The member interviewed gave the example of François Logerot, a First President who had been a career civil servant at the Court. Unlike his precursors and successors, Mr Logerot had no previous experience in politics. When President Logerot expressed criticism before the *Commission des finances* of the National Assembly, this had a major impact on the members of the *Commission*, who were more accustomed to Mr Logerot's prudent and discreet demeanour: 'It made its mark on the *Commission des finances*: everyone said that if Logerot had made this criticism, with his characteristic prudence, then it must be really valid.' His criticisms were therefore taken very seriously because of his credibility. The political leanings of the First Presidents of the Court thus constitute, for this member, a barrier to their credibility as a neutral critic of the Administration. However, after weighing the issue further, the member noted that politicians may be in a better position as First Presidents to succeed in the difficult shifts that an institution like the Court must inevitably make. Politicians are less afraid to analyse drift, and have less aversion to risk than career civil servants, he added.

According to this Parliamentarian, '(. . .) magistrates of the Court are in their own world, outside the systems; they even cultivate this status.' He considers the equidistance quite theoretical. The work of the Court must first and foremost serve to stimulate reflection and political action. The reports by the Court should help Parliament play its role in controlling the execution of laws and government action. This is why the follow-ups to the recommendations of the Court stated in its reports are crucial.

> A balance must be struck, as is often the case in this country, institutions that are the glory of the Republic . . . from time to time they must be dusted off, from time to time they must be shaken up, from time to time they must be modernised . . .

he said, commenting on the legitimate will of the Court to preserve its independence from Parliament and Government and on its capacity to play a decisive role in improving management of the Administration.

Recognition by Parliamentarians of the value of the Court's work was clearly expressed in a report tabled on 10 May, 2005, by the *Commission des finances, de l'économie générale et du plan* of the National Assembly: '*Rapport d'information portant sur le suivi des préconisations de la Cour des comptes et de la Mission d'évaluation et de contrôle*' (Jego and Dumont, 2005). The exercise was intended to allow the Parliamentarians to evaluate both the Court's actions in the Administration between 2000 and 2005 and the way the Administration followed up the recommendations the Court formulated during this period. The signatories of this report seemed to have blind faith in the audit as an effective instrument of control and accountability of the Administration. The Parliamentarians'

expectations of the benefits of the actions of the Court in the Administration are very high. Whether regarding the contribution of the Court to State reform, rationalisation of the use of public funds, compliance with European Union policies, or realisation of challenges related to education, employment, competitiveness or research in France, the 'power of influence' of the Court appears boundless to these Parliamentarians. They go further by affirming that 'democratic progress' would be well served by better follow-up of the recommendations of the Court, which could increase information for public and elected officials and consequently their capacity to act (Jego and Dumont, 2005, pp. 7–8).

With such expectations, it is hardly surprising that the results obtained by the Court are perceived as mitigated. Paradoxically, Parliamentarians criticise the Court for formulating an overly large number of recommendations each year, which would hinder their application. Attempting to play the devil's advocate, the Parliamentarians mention the cumbersome public decision making process, the combination of political, sociological and administrative factors and the dilution of responsibilities in the Administration that would prevent implementation of the recommendations of the Court (Jego and Dumont, 2005, p. 10).

Contrary to the preconceived notion, Parliamentarians argue that the recommendations of the Court are indeed considered. They cite the turnaround in the Association for cancer research (Jego and Dumont, pp. 17–18), the rationalisation of foreign trade services (p. 19), the transformation of the naval construction department and the reform of legal youth protection as examples of recommendations acted on (pp. 20–21).

Nonetheless, regarding the eight main themes selected based on importance, pertinence and budget, the Parliamentarians insist that too many recommendations remained moot. They were disappointed to note that in its responses to the questionnaires transmitted by the two reporters, the Administration provided scant information on the follow-up reserved for recommendations of the Court in these areas, a revealing signal of the insignificance of these issues (Jego and Dumont, 2005, pp. 29–52). The two reporters drew the following conclusions:

> Overall, on the eight key themes, the Court's recommendations were only partially implemented. If the Court can provide more or less recent follow-up elements, the answers conveyed to your reporters indicate that this follow-up is neither systematic nor always up to date. Further, it [*the Court*] provided almost no information about the causes of the non-application of the measures recommended nor the solutions to correct this. The same is true of the evaluation of the budget or financial impact of these measures. Lastly, in general, administrations have hardly provided information elements to your reporters on their follow-up of the recommendations of the Court in these areas – which is undoubtedly indicative of the minimal importance that they [the *Administrations*] place on them (Jego and Dumont, 2005, p. 53).

The lack of consideration given to the work of the Court by the Administration, particularly regarding the eight themes selected, did not, however, lead the reporters to doubt the effectiveness of audit as an instrument of control and

accountability. Their confidence was unshakable. Curiously, regarding the work of the Court, Parliamentarians tend to attack the aesthetics and the wording of the findings and recommendations formulated rather than their substance. The reporters advanced that the Administration could follow-up the recommendations better if the recommendations were better formulated, more hierarchical and budget supported, and more clear and precise (Jego and Dumont, 2005, pp. 55–57). The pertinence and appropriateness of the recommendations formulated by the Court to the problems experienced in the Administration was never questioned by the Parliamentarians. On the contrary, they seem to take this for granted. The Parliamentarians seemingly engage (at least publicly) in a profession of faith in the virtues of the audit and in the work done by auditors, particularly in the relevance and accuracy of the auditors' recommendations.

The two reporters expressed the wish that the assistance the Court provides to Parliament be clarified, that the reports by the Court be systematically examined by Parliament and that parliamentary debates be organised around follow-ups of observations by the Court (Jego and Dumont, 2005, pp. 60–63). The latter wish mentioned by the Parliamentarians that signed the report tabled in 2005 was not granted before 2011. On February 4, 2009, during the submission of the 2008 annual report to the National Assembly by the First President of the Court, the vice-president of the *Commission des finances, de l'économie générale et du plan*, Michel Bouvard, said he regretted that the last paragraph of article 58 of the LOLF (Constitutional bylaw No 2001-692 of 1 August, 2001, on budget acts), had not been acted on yet. It reads as follows:

> The annual report of the *Cour des comptes* may be brought up for debate in the National Assembly and the Senate (unofficial translation).

For this Parliamentarian, the holding of a genuine debate on the public reports of the Court could broaden their scope within and outside the assembly, and would allow better follow-up of the observations the reports contain. On 1 March, 2011, Mr Bouvard's wishes were finally realised: the 2010 annual report by the Court was debated for the first time before the National Assembly in the presence of the First President of the Court and representatives of the Administration. In fact, this was the first such debate to be held since the law was amended in 2005.

ANALYSIS: PARLIAMENTARIANS HEAR THE COURT BUT DO THEY REALLY HEED THE MESSAGES IT TRANSMITS CONCERNING THE ADMINISTRATION?

The reports by the Court following performance audits are one of the instruments that Parliament allegedly uses to exercise its duty of controlling the Executive. Under the Constitution, the Court is mandated to assist Parliament. By asking the Administration to render accounts following the Court's reports, Parliament increases (at least in theory) the power of influence of the Court (which has no legal authority over the Administration), and in particular gives the Court a greater opportunity to enforce full accountability. The data gathered

imply that the contribution of the Court's performance audit reports to control of the Executive by the elected officials appears to be haphazard.

The Court formulates a large number of recommendations intended to enhance public affairs management, many of which remain moot once received by the Administration. This lack of follow-up by the Administration raises some questions about recalcitrant organisations, and even more about concrete measures that exemplify the real desire by Parliamentarians to control the said Administration. As proof, Parliament receives the reports from the Court without using the privilege of public debate, although it has been formally permitted by the LOLF to do so since 2005.

Further, the postulate established (informally) by Parliamentarians whereby the audit is a 'systemically' effective instrument of control and accountability is quite questionable. Parliamentarians themselves demonstrated that the 'failures' in the actions of the Court between 2000 and 2005 were far from marginal. Beyond the lack of clarity of the recommendations of the Court that Parliamentarians decry, this situation results from the fact that the Administration often chooses not to cooperate with the Court. This refusal to cooperate is never debated and is sanctioned even more rarely. Consequently, it is difficult to continue to pretend that Parliament used the Court's reports effectively to assume its duty of controlling the Executive. This was not the case in 2005 when the report by the Parliamentarians was produced, and the situation most likely persisted because, before 2011, the Administration was not obliged to justify to the Legislative assembly its refusal to act on the recommendations legitimately formulated by the Court in its reports.

For performance audits conducted by the Court, it seems that the democratic process of accountability has been more ostensible than factual, mainly because Parliament has not systematically used its power to bring the Administration to bear. If, as the official discourse reflects, the communion of interests between Parliament and the Court was intended to result in real assurance of the accountability of the Administration, it missed its mark.

CONCLUSION: DOES INSTITUTIONAL HYPOCRISY PREVAIL?

The First President of the Court in 2006, the late Philippe Séguin, expressed with utmost clarity his reservations about the limited role of Parliament as an effective intermediary between the Court and the Administration, which he called an illusion. He advocated that the Court had to keep a distance from both Parliament and the Administration. He was more confident in the force of public opinion than in Parliamentarians' actions to discipline the Administration. He called publicity a 'warhorse,' arguing that 'No publicity means no efficiency.' A magistrate with vast experience acknowledged that the power the Court wields over the Administration is not as strong as one would believe, and is indeed far weaker than what filters down to the public. This view, imparted in private, illustrates the high level of awareness among the magistrates interviewed of the

limits of the effectiveness of the accountability process during audits conducted by the Court. In a sense, the magistrates recognise the process flaws, particularly regarding the degree to which representatives of the Administration heed their recommendations.

Nonetheless, from the outside, the *Cour des comptes,* Parliament and Administration (implicitly) appear to make a profession of faith in the accountability process, and (implicitly) invite the public to do the same. Failures that occur in the process are never publicly discussed by the Court or the Administration. Parliament, when it sees the mistakes for itself, chooses not to exert its power of coercion over the Administration.

The Administration is silent on certain matters and leaves many recommendations moot. The Court lacks the power to force the Administration to follow its recommendations. The reports published by the Court serve more as a forum for auditees than to foster accountability, which seems to have fallen from view. In their official discourse, Parliamentarians support the Court but in fact receive the reports and do not systematically ask the Administration to account for the follow-up of the findings and recommendations formulated. They continuously reiterate to whoever wants to listen the importance they place on the assistance that the Court provides in their essential function of controlling the Government. Parliamentarians can be considered to engage in a form of magical thinking concerning the effectiveness of the Court at monitoring the Executive through performance audits.

In the end one must acknowledge that this accountability process is mired in tacit silences, partial secrets, lack of transparency and transparency illusions. Regrettably, performance audits might sometimes (or often?) serve merely to reinforce deluded visions of control and transparency. These tacit silences and partial secrets are likely to serve Parliament as well as the Administration since the quality of accountability related to these audits is never questioned. Concomitantly, the Court perpetuates its reputation as an effective Supreme Audit Institution.

Does this partial secrecy result in a type of institutional hypocrisy? It may be more of an 'organised hypocrisy' in the sense of Brunsson (2002, p. xiii), but these gaps between discourse and action, these (partial or complete) secrets, and the things left unsaid are nonetheless indisputable signs of distortions that hinder the effectiveness of Administration's accountability regarding its management of public funds. For Brunsson (1993, p. 501):

> Hypocrisy may provide the only chance of achieving some action without risk of losing general support for the executives or the actors, and thus also for the action.

It is certainly better to have an imperfect democratic process than no process at all. However, up to what point should imperfection be tolerated? If the law of silence continues to prevail between the actors, whether it be the Court, Parliament or Administration, temporary secrets might become permanent and

partial secrets might become total, as Thompson (1999, p. 193) cautions, thus jeopardising democratic accountability.

This false sense of security, which may convey the impression of Administration and Parliamentarians' full participation in a democratic process such as that prevailing during performance audits, risks jeopardising the noble mission that SAIs like the Court have adopted, namely to serve the citizens. The data gathered indicate that the Administration and Parliament can effectively lead citizens to believe that accounts are indeed rendered, which is not actually the case. Rather, this is more of a 'transparency illusion' (Heald, 2008a, pp. 34–35) intended only to preserve the appearances of functional democracy. The frequency of these lapses in the democratic accountability process during performance audits done by the Court remains to be seen.

Power (1997) mainly investigated British institutions and admits that the data available were not as ample as he would have wished, and were deliberately selective. The present study benefited from Power's immense contribution to the understanding of audit, which was transposed to the French context. The data were analysed in-depth, but the limited number of interviews conducted and documents examined (along with the non-random selection mode of respondents and documents) do not allow generalisation to all actions of the French *Cour des comptes* or other SAIs.

NOTES

1 I would like to express warm thanks to all the magistrates at the Court who generously agreed to grant me an interview and to help me identify the representatives of the Administration with whom they had interacted during performance audits.
2 I would like to thank the authorities of these ministries and agencies for permitting me to interview their members. I extend sincere thanks to all the representatives of the Administration (whose identity is protected under a confidentiality agreement) that graciously agreed to grant me interviews. Without the time they so generously gave me, I could not have completed this research project.
3 The model of the social influence process introduced by Tedeschi et al. (1972) has underpinned the development of the semi-structured interview questionnaire used. This questionnaire is an adapted version of that used in Morin, 2000.
4 The list of ten chapters of reports published by the Court which were analysed can be made available upon request addressed to the author.
5 I am most grateful to this respondent, whose identity is protected under a confidentiality agreement.
6 Equidistance of the Court from Parliament and the Government is an interpretation by the Court of the principle of independence of SAIs. Accordingly, the 'equidistant' Court must preserve sufficient autonomy to avoid falling within the orbit of the Executive and the Legislative.
7 Taken from the Cour des comptes website (consulted on March 22, 2013): http://www.ccomptes.fr/Nos-activites/Cour-des-comptes.
8 The masculine gender is used here regardless of the gender of the respondent.

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