

Auditing and blame games - A field study of the purification of blame avoidance in the Danish

Parliamentary system

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## **Abstract**

Auditing and auditors have for long been involved with processes of blame allocation in terms of special audit cases and management letters. Despite this fact very few studies (like Radcliffe, 1997) have provided detailed empirical accounts on how auditing participate in blame allocation. This study sets out to study one case of blame allocation in terms of describing and characterizing the origins of failure and accidents leading to the need for blame allocation, the institutional entities and arrangements that participate in the blame game, and how these entities, including the supreme audit institution, are mobilized in the processes of blame allocation. The case is taken from the Danish National Police on a larger reform to decentralize the accounting function. In order to cater for decentralized management control and accounting the previous 74 police districts in a larger fusion was reduced to 12 districts. This reform ended up a major public scandal and blame game that ended out in the dismissal of the commissioner of police. The National Audit Office of Denmark was involved with purifying the choice of the government and the press to pinpoint a single actor as being responsible for the scandal. In this way the audit institution became part of a strategy of scapegoating (Here drawing on Hood, 2002; 2007) as the strategy to achieve blame avoidance. In this way the audit office provided purity to blame avoidance and allocation leading to the result that the parliament, the Minister of Justice, consultants, the Ministry of Finance, and others – despite being more or less involved with the failure or accident - avoided being blamed. Instead, some politicians of the Parliament, the press and NAOD were quite eager to blame government officials at various levels of the state administration. The contribution of the paper is that it shows the mechanisms of what causes scapegoating of particular people to emerge and the role of auditors as experts in such games. It finally shows how a scapegoating process ‘re-boots’ the reform by erasing the produced overflows of its reliant tools and in so doing protects not only the involved actors but also the economic and accounting ideals and rationalities drawn upon in the reform efforts.

Key words: Special audits, blame games, purification, Denmark, Public sector.

## **1. Introduction**

Blame is a pervasive feature of human society. Being blamed or dispensing blame is a recurring experience virtually from birth to death both for individuals and for organizations. Much of that experience occurs in goal-seeking organizations constituted of managers and the managed. Yet in such organizations our understanding of blame is fledgling and the relationships of accounting, auditing and accountability to blame have only been subject to a disparate literature that to date has been void of a thematic or theoretical focus. Whilst some political science and public administration scholars (notably Christopher Hood) have provided blame with the focus that its societal and organizational pervasiveness deserves, the accounting literature has not done so. The accounting literature that tangentially deals with blame nevertheless includes some notable contributions about budget evaluations (e.g. Birnberg et al. 1981), accountability (e.g. Roberts 1991; Messner 2009), risk management (e.g. Power 2004; Justesen and Skærbæk 2010) and audit (e.g. Radcliffe 1997). As useful as these contributions are with respect to each articles' specific research objective, collectively these contributions mainly stand to demonstrate that blame issues are important and variously related to accounting and auditing. However, these important issues and their relationship to accounting and auditing are not well understood.

This paper seeks to improve our knowledge of blame and ways in which accounting and auditing outputs can be implicated in the allocation and concentration of blame. In seeking to make this contribution we aim to advance Guénin-Paracini and Gendron's recent (2010) insightful exploratory work addressing the paradox of auditors being respected and scapegoated. Guénin-Paracini and Gendron's important contribution is the provision of a theoretical frame within which to consider the factors associated with scapegoating of external auditors. However, our work provides insights

into how the institution of audit and the mandate of auditors are instruments to affix and avoid blame. That is, our interest is in how some actors are able to simultaneously avoid blame whilst using audit as a means to allocate blame to other actors. Our findings thus have relevance to the work of both Radcliffe (1997) and Guénin-Paracini and Gendron (2010).

To arrive at our findings we mobilize Actor-Network-Theory and the anthropological concept of purification (Latour, 1993) as tools with which to understand a single case drawn from the Danish public sector. Our empirics are grounded in, and thus limited to, a central parliamentary government that became embroiled in a scandal arising from an accounting innovation that failed to fulfill expectations. The case relates to the entire Danish National Police Force (hereafter referred “Police”) and its responses to an externally imposed performance reporting reform. That reform was not popular within the Police when first announced and its later failed implementation was the catalyst for the blame issues that are the focus of this paper and invoked participation by external auditors to sort out what went wrong and whom to blame.

The remainder of the paper is structured as follows: next (section 2), provides a review of relevant literature; then in Section 3 the data sources and methodological choices of this project are explained; Section 4 details the relevant data drawn from the case; Section 5 analyses the data in order to provide insights towards processes of blame purification; and, Section 6 then synthesizes those insights with the purpose of both summarizing the paper’s contribution and issuing a call for future research.

### **Auditing and the purification of blame avoidance**

Radcliffe (1997) has conducted research on “special” government audits as an accountability mechanism that occur amid political crisis and that “politicians can directly request and require ... on topics that they themselves choose” (p. 346). Using Weber’s notions of formal and substantive

rationalities, he finds that special audits are used as a way to cloak “the influence of the substantively rational world of politics” (p. 343) in its capacity to transform basically political issues and problems into managerial issues. He ends up asking for other studies to be carried out in jurisdictions beyond the Canadian experience that might lead to further insights on how political power achieves legitimization through “association” with calculative expertises of auditing.

To develop on this by talking about stratagems to allocate and possibly avoid blame (hereafter ‘blame games’), it is perhaps not surprising that blame has been given some attention in political science. However, as the political scientist Christopher Hood suggests, “no systematic study has linked public blaming and institutional arrangements in the government of risk” (Hood, 2002, p. 22). In that article and in his more recent article (Hood, 2007) he suggests to focus on blame-avoidance in politics and public administration. In this he is inspired by Kenneth Weaver’s (1986) seminal paper *The Politics of Blame-Avoidance*. Weaver points out that policymakers are not “credit-claiming maximizers but blame minimizers and credit-claiming and ‘good policy’ satisfiers” (1986, p. 372). Hood (2007) continues this line of thought by, among other things, identifying three types of strategies used by policy makers to avoid blame, viz.: 1. find a scapegoat (‘Agency’); 2. ‘spin’ your way out of trouble (‘Presentation’); and, 3. select policies which reduce the risk of blame (‘Policy’). Like Hood, we are inspired by the anthropologist Mary Douglas who shows how blaming is a part of social life (and as we could add also part of organizational life):

“Of the different types of blaming system that we can find in tribal society, the one we are in now is almost ready to treat every death as chargeable to someone’s account, every accident as caused by someone’s criminal negligence, every sickness a threatened prosecution. Whose fault? is the first question. Then, what action? Which means, what damages, what compensation? What restitution? And the prevention action is to improve the coding of risk in the domain which has turned out to be inadequately covered. (Douglas, 1992, p. 15-16).

Blaming is fundamental and all sorts of severe and unexpected events can initiate blame games that also involve rituals of purification:

“One type of explanation is moralistic: she died because she had offended the ancestors, she had broken a taboo, she had sinned. Following this kind of explanation the action is expiatory; some purification rituals are called for.” (Douglas, 1992, p. 5).

In this sense blaming and purification are closely inter-related. These concepts are now receiving emerging attention from accounting researchers. Two papers are of most significance to the work by Radcliffe (1999) and Guénin-Paracini and Gendron (2010) and. In the former article there is a focus on – from the point of view of social constructivism - to emphasize how auditing can have rationalizing effects whereas the latter article deals with scapegoating or blaming of external auditors within the paradox of reputational paradox that sees auditors periodically being vilified with blame yet later reified with purity. Purification is the process that progresses ideas toward acceptance and agreement where those ideas were previously impure) but subsequently emerge as stabilized facts that are no longer contested (Latour, 1987). The concept of purification, when it is applied to blame, is potentially a key to understanding the paradox that Guénin-Paracini and Gendron (2010) describe and seek to understand.

The other literature relevant to this paper relates to the role of audit in organizations and society. More specifically, contributions on audit and purification issues as well as audit and blame issues. In that literature, Pentland (1993) and Power (2004) have considered how audit is implicated in the purification of financial reporting for the purposes of producing comfort. Robson et al (2007) have shown that Business Risk Audit as a technology has been part of the audit firms’ strategy to maintain and expand their legitimacy and that BRA has meant these firms have taken excursions onto ‘value adding’. Presumably, part of that value adding is to allocate blame within the operations

of auditees where activities that are reducing value are identified. Similarly, Power (2009) notes the association of audit and blame as part of the inability of the audit profession to live up to its rhetoric of being an autonomous island protected by, but not implicated in, a neoliberal fiction of a coordinating market. As such, blame becomes a tool of the audit profession which instead needs to be considered as a factor in the failure to date of risk management:

“no less than an accounting style of knowing and a logic of auditability are responsible for restricting the development of a risk management which might have done a better job. But there is plenty of blame to go around when it comes to knowledge” (Power, 2009, p. 854).

Humphrey, Loft and Woods (2009) also consider how the audit profession has been able to avoid blame (with respect to financial crises) rather than becoming victims of blame associated with their work; in their findings they emphasize that audit needs to be studied within its context that provides “boundaries for both audit practice and the ideas and thought processes that shape practice” (p. 811). Knechel (2007) also wonders how the auditors will be able to avoid being victims of blame associated with their work given that the breakdown of highly structured audit processes in the 1990s had led in part to the growth of business risk audit which in turn is not proving to be highly satisfying. Thus the literature establishes the need to study audit and blame.

In contrast to such approaches where auditors become involved in blame games with themselves as a potential scapegoat, we set out to study how auditing may become involved in blame games. Our focus is on situations where, at the outset, auditors and their audit tools and reports are not potential candidates for being blamed but rather they are participants in processes to allocate blame to others. To develop such a processual approach, we mobilize Actor-Network Theory (ANT) as a conceptual apparatus to inform our study. Our choice of ANT is primarily due to its emphasis on how various

materialities, like accounting reports, participate in creating worlds, innovations and their inherent ways of doing things. As ANT has taught us, innovations are made in coordinated actions, involving humans and tools, but they also frequently generate dynamic situations where unexpected events and ‘misfires’ occur that may cause problems to stabilization the innovation. In our specific case of the Danish National Police, the innovation in question was the merger of 54 police districts into 12 larger police districts and introduction of an allied performance management system. We witness an assemblage of multiple entities that act in coordinated ways as a movement in constant development and enrollment. They act to enable the innovation and its reliant network to cause overflowing that threatens the stability of the whole construction in recurrent episodes. In such episodes, solutions are usually called for and frequently involve new sets of actors being enrolled into the construction to help identify solutions and provide stability. Latour (1988) points out that over time more and more actors become enrolled, and frequently they are experts (Latour, 1993) who apply their tools to help investigate certain matters, like failures, and then evaluate alternative courses of action, like whether to blame someone, to take corrective actions or both. Such experts provide substantive circulation of “scientific” knowledge in reports and elsewhere to help transform certain values into hard facts. For example, people with different views on needed actions can be persuaded by adding purity to the proposition that a certain course of action with its human proponents is a logical thing to do.

Given the literature discussed above, this paper’s contribution is to demonstrate how auditing as an institution can be involved with blame games and blame avoidance. In that demonstration, we will show how auditing mandates allow and help policy makers in processes of blame avoidance. More specifically, the paper follows how auditors and their circulated audit reports were useful in purifying the policy makers’ successful attempt to identify a scapegoat to be blamed for a scandal

whilst simultaneously deflecting blame away from the policy makers who were the proponents of the innovation at the very center of the scandal. In providing our study with this orientation, we settle on the research question: **how does auditing outputs become involved in parliamentary blame games, with what purpose and with what effects?**

## **Method**

In our method of studying how auditing becomes involved with (public) blame games and what the auditing outputs may produce, we draw significantly on ANT theory methodological notions. Such notions cover following “actors in action” (Latour, 1987), including any non-human actors like auditor tools such as statistical sample testing, document analysis, interviews, etc. and their outputs such as reports, notes and further documents that can be seen as equipment for calculative actors who circulate them (Callon, 1998). Since our case was an intense controversy, many written documents were in circulation (Latour, 2005) and we have gathered a long and seemingly unending stream of documents (at least for us as researchers trying to get an overview of the involved documents), comprising all sorts of policy papers, letters, decision proposals, MPs’ questions to the Minister of Justice, auditor reports (notes and final review reports), consultancy reports and newspaper articles. We were also in close contact to the key involved actors as the events unfolded primarily in the period from mid 2003 till present day and at the same time we gathered documents as they became public. A total of 18 interviews were carried out in the field, including three long interviews with highly involved actors: a journalist, a union representative and the manager within the national police who became the main object of auditing criticisms. Also, some shorter informal conversations with politicians (including a key minister) in the field are drawn upon. However, we have also utilized Danish Law to invoke public access to government documents by application to the Ministry of Justice for access to extensive correspondence between the national police and the

National Audit Office related to the case. That access was granted and it revealed a copious file of correspondence related to that the PAC requesting the NAOD in September 2008 to initiate an audit investigation into the causes of the scandal.

We also sought further interviews within the police but were rejected. We sensed that the nature of the scandal was an explanation as to why people did not want to be interviewed. Such circumstances can present potential risk to individuals and their careers/reputations and so we were careful to comply with the Danish Social Research Council research ethical guideline:

“It is the responsibility of the researcher to carry out research paying respect for both the persons and groups of the population who are the object of researcher, as well as to other groups who can be affected by the research and its results. The researcher must avoid to cause any unnecessary trouble or to unnecessarily violate others’ privacy”. (Danish Social Science Research Council, 2001, p. 1).

The data sources noted above have revealed rich data that form the basis of our observations and analysis. First, the observations are made in order that the nature of the case can be understood. In order to do that we describe the frame of blame allocation as determined by the Danish parliamentary system, various laws, regulations and the practices of politicians, media actors and public servants. Second, we analyze the case by undertaking the following steps:

- a timeline of events is discussed to orientate readers to the chronological development of the case whilst also identifying the key entities who constituted the actor-network
- specific translations are identified and related to an emerging series of strategies for blame allocation and blame avoidance; in these translations particular attention is paid towards the role of audit and audit outputs

- the strategies for blame allocation and blame avoidance are analyzed with the aid of the concept of purification that is shown to be a powerful force in the selection of a scapegoat; as an important part of this analysis, we identify the role of mediating professionals such as management consultants and auditors thereby responding to Guénin -Paracini and Gendron's (2010) call for research of contextual impacts on scapegoating.
- The outcomes of the blame game and its wider implications are discussed.

### **Auditing and blame games in Danish Central government**

#### *Chronology of blame allocation events*

Since 1983, the NAOD and MoF have problematized the Danish Police and its management, the way of organizing its accounting function and the lack of accounting systems that can help produce unit cost information. Due to NPM, principles of decentralization have been implemented in several government agencies in Denmark. In the National Police the accounting function has for long – and too long in the mind of MoF and the NAOD - been centralized basically with the Deputy Commissioner of the Police who were centrally involved in the allocation of police officers among the 54 police districts. Simply put, the police districts virtually had no budget and almost all financial decisions and transactions came to pass the Deputy Commissioner's department in central headquarters in Copenhagen. Both the Commissioner and the Deputy Commissioner hold a Master of Laws and over the years there has been a debate whether lawyers are necessarily good managers.

In the view of the MoF Parliament had granted the Police appropriations too generously both in relation to the annual appropriation and in ad hoc allocations. Over the years since 1983, the MoF had conducted occasional budget inquiries where the pressure to decentralize budget responsibility to local police districts had been pinpointed as well as the need to demonstrate productivity

increases with the help of the implementation of accounting systems. As a point of departure for the account to be unfolded, we start with the interactions that took place in 2003. The NAOD published yet another audit report (Rigsrevisionen, 2004) criticizing the accounting systems for not providing sufficient management information. In the report, an open conflict between the NAOD and the police top management became visible to the public. The source of the conflict was from the NAOD using data from the police it-system POLTID. The NAOD claimed that the data from POLTID demonstrated that the span of control was too narrow (Rigsrevisionen, 2004, point 130). On the same page, the NAOD quoted police top management as saying that the police did not have confidence in the quality of information available from the police information system (point 130). From the NAOD's viewpoint, the top management of the Police was thus criticizing the system that the NAOD and MoF in their role as public sector modernizers had insisted on. In this controversial situation, the PAC blamed the Minister of Justice (original in bold): **“The PAC criticizes that the Minister of Justice has not established an effective management accounting system for a long time”**. In her response to the PAC the Minister of Justice (MoJ) promised that she would take up these issues but also announces that she and the MoJ settled a ‘visionary’ Commission to initiate a reform for the future structure of the Police. Simultaneously with the work of the NAOD the MoF had conducted several budget inquiries and found that the police force was ineffective. A top manager in the Police explained the situation thus:

“If someone was stigmatized by the MoF, down at the ivory tower, it was, of course, the Police. It was pin-pointed as being unable to control itself, so there was an enormous hate towards the Police. They even called us terrorists. They have never really been able to get us. Everyone else should make retrenchments but never the Police because each time they (MoF) suggested retrenchments we mobilized the “police mafia”, the union, the citizens, the question of safety among the citizens, and all of that. And each time the parliament granted us more money” (Manager in the Police).

It is in this atmosphere of mistrust that the Visionary Commission was settled by the Ministry of Justice to prepare a larger restructuring of the police. A consultancy company, hereafter referred to as JOLF, was hired by the commission. The commission ended up suggesting to the Parliament's standing committee on Justice to initiate a larger reform comprising a restructuring of police districts to reduce them from 54 to 12 districts to accommodate for a decentralization of the accounting functions including local budgets and gaining efficiency from the economic principle of 'economies of scale' as the consultants pointed it out. It was also outlined by the consultants that the reform would enable a significant reduction of the total number of managers. Broadly, the idea was that the new merged police districts would be equipped with almost the same management structure in this way reducing the number of chief constables by almost 40 persons and then their assisting managers in even larger numbers. But also and what became later of certain interest to the public the Visionary Commission quoted the consultancy company for claiming that the reform would enable that 1000 police officers could be released from bureaucratic work to active police work outside of the police stations:

“It is the judgment of JOLF that the immediate efficiency potential on the proposed police reform is about a 1.000 officer positions – equalizing 300-400 Mio. DKK .... Further, it is the judgment of JOLF that the new structure for the police in the longer run has a potential for the release of further significant resources as a consequence of more effective operations” (Visionary Commission, 2005, p. 200).

During heated negotiations within the Visionary Commission, the MoF representative requested that 1000 (out of a total of 10,500 officers) officers should be released for direct police work.

During tough negotiations between the police management and the Commission they ended at 800 officers.

At the government' press meeting launching the initiation of the reform in December 2005, during the power-point presentation, it was said that: "it is expected that a significant number of police officers can be released for active police work". The idea that police officers could be equipped with new IT-tools that would make their casework easier and hence more efficient was mediated by an office within the Ministry of Finance responsible for development and introduction of new IT-tools in central government. We here see that a certain expectation of the reform is raised, and as we shall see that it became a significant part of the disappointed expectations.

In June 2006 Parliament approved the new reform. The reform was formally proposed by the right wing government but it was also supported by the social democratic party and a few MPs from the socialist party (SF) for implementation six months later in July 2007. By May 2007 the first police district came into operation to be followed one-by-one till the last one being in operation from February 2008. A few months later the reform began to cause controversy since many citizens criticized the police for not responding quickly to 911-calls. Citizens reported that it seemed like the police officers did not care when they were called and that consequently they did not turn up but instead redirected the citizen around in the telephone system and the like.

A major national conservative newspaper Berlingske with a lot of readers interested in 'law and order', now began to encourage citizens to report on what the newspaper termed 'police desertions'. At the editorial office they installed a big map of Denmark and each time a citizen called the newspaper telling their story a pin was placed on the map to show geographical distribution and intensity. Over the months of Spring and Summer 2008, the map came to be filled with around 300 pins (Berlingske, 3/9 2008) and marked the creation of recurrent headlines and articles. The stories varied but to give an indication of the public harm towards the police, some extreme stories also came to the news broadcasting of the national TV network. One of the stories was about a citizen that phoned up the local police telling them that some thieves had broken into his house and that he

felt he risked being murdered if the police did not come instantly. Allegedly, the officer responded by asking questions on whether the citizen really thought he would be killed and then sought details on the thieves and their weapons at hand. Another story reported by Berlinske June 2008 was on a woman who was murdered even though her relatives had called four times for police assistance.

As such stories recurred, the pressure on the government and the police increased. The responsible Minister of Justice (Lene Espersen) had rejected criticism from the start and travelled instead with her Chief Constable around the country to meet citizens and police officers to try calm them down. But police officers also added to the writings since, in their frustrations, they could tell further stories about how inefficient the new organization was, that very little was functioning well and that they felt they were now employed in a 'transportation company' where they spent all their time driving in their new districts between the old police stations and the now relocated detention facilities. They also told stories about how the officers standing in readiness were reduced to almost zero at times, whereas before the reform many more officers standby. Thus a synergy developed between the reports from the citizens and the police so as to reinforce the image of 'police desertions'.

Over the Summer of 2008, the press writings continued and the Minister of Justice had to demonstrate vitality and action. She requested her Commissioner of Police to prepare a report to evaluate the police reform and 53 instances of 'police desertions'. Preparation of the report (Politiet, 2008) was seen by the interviewed journalist as the Commissioner's and Minister's of Justice recognition of a problem and even acceptance of the term 'police desertions'. It was also perceived as the last chance of sorting things out and trying to restore order to the criticized reform. The report engaged with 53 cases of the reported instances in the newspaper and police offices contacted several of the involved citizens to investigate further background for each of the stories. According to the Commissioner many of the stories were not cases of 'police desertions', but just cases

provided by people 'known by the police'. Therefore, they asked the newspaper to withdraw many of the pins to prove that the state of affairs was not as bad as previously reported. However, it appears that this effort to invoke facts did not change the direction of events: at this time the Prime Minister opted for a large restructuring of his Ministry in which he moved the Minister of Justice to a different portfolio. Commentators speculated whether that part of the ministerial shuffle had something to do with the problematic police reform and whether that was an attempt to protect her from being blamed for the failed reform.

Two weeks after the Commissioner's report was published in September 2008, the matter progressed into one of auditing. The PAC formally asked the Auditor-General to conduct an investigation of the Police Reform. While the Auditor-General considered the request, it began meetings with the Finance Committee to define the agenda for such an investigation whilst the public criticism of the police continued. Additionally, a story about a huge budget overrun in the police added further confusion and criticism. Previously in June, a party that normally supported the government (Dansk Folkeparti) had criticized the Minister of Justice and her reform. The pressure on the Prime Minister intensified to such an extent that in his annual speech to the nation in October 2008 he admitted that reform had gone wrong. Several commentators saw this as a public criticism of the Commissioner and that something was going to happen. In further action in October 2008, the Police published an additional report that pin-pointed possibilities for improving the police services to the citizens. However, an interviewed journalist commented that for him it seemed like the Commissioners' report had not convinced Prime Minister.

In December 2008, while the police and the ministry were working to identify solutions to the problematic reform, the Auditor-General published his note (Rigsrevisionen, 2008) to the PAC on the terms of reference and how such an investigation would appear. A few hours later that day (11 December), the new Minister of Justice called in the Commissioner to inform him that he

unfortunately had to dismiss him. In the note by the Auditor-General readers like MPs, ministers, journalists and the public, could see that much of the investigations were directed towards the role of the national police (the central headquarters in Copenhagen) in guiding and monitoring the change processes, in their terms 'management desertions' (Berlingske, 3/9 2008). The journalists commented that the dismissal was a logical consequence of all of the troubles with the reform and also highlighted that he was dismissed only a few hours after the note became public. The implication was that the decision to scapegoat the Commissioner had been made before the Auditor-General's note was published and that the strategy of blame emerged as the auditors were involved.

In August 2009, the NAOD published their final and major report (Rigsrevisionen, 2009) and afforded severe criticisms to the management of the national police. That report can then be seen as fulfilling the expectations that the Auditor-General's note to the PAC generated at the day of the dismissal of the Commissioner, i.e. that an investigation of the national police and its efforts to accommodate for the reform would inevitably lead to criticisms of the national police and its Commissioner. Those expectations were perhaps even raised after the NAOD's meeting with the Finance Committee a considerably time before the note was published. Therefore, at the time of the note being published the Minister of Justice was well prepared for what the NAOD-note would be saying and that succinctly he could justify the dismissal of the Commissioner with that note in his hands.

In March 2010 the NAOD published a further note (Rigsrevisionen, 2010) to the PAC about the audit review on the police reform. In this note the NAOD repeated that the PAC had criticized that the national police had not sufficiently supported the new police districts to solve the problems as they developed. Further, the note mentioned that the MPs behind the reform considered that hired consultants were working to solve the problems at hand; the Auditor-General emphasized that the Minister of Justice was in agreement with the NAOD and PAC that closer supervision

(Rigsrevisionen, 2010, p. 4) of the police was needed. The Auditor-General then (also at p. 4) declared that: “I will follow the ministry’s supervision of the police for the rest of the reform period.” In his summary he concluded that he would be attentive to: (1) The efficiency gains (the promised 800 man years for direct police work); (2) The police performance measurement systems; (3) The management control of the police (budgets); and, (4) Supervision of the Ministry of Justice in its overview of the police. What we here see is that NAOD had thus established an on-going mandate to engage in further activities within the Ministry of Justice and the police. However, our chronology ends here since we instead turn our attention to understand the blame game in which the auditors were involved. In Figure 1, a summary and overview of the chronology of above mentioned events and actions is provided, whereas Figure 2 presents an overview of the network and its enrolled entities, including the NAOD that helped the whole construction by investigating the failures and consequently placed responsibility with the top management.

The events for which a chronology has been provided above form an instance of blame or scapegoating which the remainder of this section will analyze. The analysis is presented in three focal points: an overview of the frame within which blame can generically arise in Danish public sector administration; the forms of purification of blame contributed by accountants and auditors in the case; and, the consequences of the blame purification.

### *The blame-frame within Danish central government defining entities’ roles and responsibilities*

As can be seen from the chronology presented above, the police reform ended up in a major public scandal. That involved a significant decrease in productivity and quality in the sense that journalists could report citizens’ complaints about service levels; further, the promised productivity gain in terms of the 800 man years expected to be devoted to direct policing was not fulfilled and that the

police service incurred a large budget overrun during the police reform implementation. These were the conditions that ended in a blame game that we now set out to analyze. In this sub-section we analyze the generic frame of blaming in the Danish parliamentary system with respect to what kind of rules, actors and common practices potentially get mobilized in cases of scandals.

The devices that get mobilized in the blame games vary with the various games taking place and are therefore dependent on the specific cases, and here we characterize the most commonly mobilized devices. The number of devices (in terms of laws, guidelines, media strategies, etc.) participating in blame games is potentially unlimited. Among the first to appear when searching for laws and acts that relate to special audits of the NAOD, we have the law of ministerial responsibilities (Ministeransvarsloven) with its obvious relevance in terms of blame. It says, among other things, that ministers are responsible for most of the paragraphs of the ordinary criminal code and the constitution. Further, for relevance to NAOD cases, it says that:

“...a minister will be punished .... so far a minister provides the parliament with wrong or misleading information, or under a case under treatment in the parliament suppress information of obvious importance to parliamentary judgment.” (Ministeransvarsloven, § 5, article 2).

In several cases the NAOD is defined in the role as an entity to exert judgment on whether this paragraph can be invoked against a minister. The constitution also defines “a court for the trial of high crime”. In this court according to §16 of the constitution, the King or the parliament can charge the ministers for their misconduct and their violations of the law of ministerial responsibilities. However, the court has run only five cases since 1849 and in recent time auditing has not been related to any of the cases. In a more recent law of 1999 on the settlement of committees of inquiry it is possible to investigate and assess whether civil servants have made mistakes and/or negligence of duties. Also these committees are used quite rarely in the Danish context as pointed out by a Danish professor in political science (Knudsen, 2001).

In practice the Public Accounts Committee (PAC) is highly involved with allocating blame in the Danish parliamentary system since its objective is to inspect and criticize (Knudsen, 2001). The PAC is mentioned in the Danish Constitution dating back till 1848, but its objectives are regulated by law signed by the Minister of Finance and the Queen/King. That law determines that it oversees correct accounting for all expenses and revenues in central government (§2, 2) and that it carries out special investigations and publishes reports (§2, 4) which they can do so in almost all central government agencies. Further it is said that they can request the NAOD to carry out similar investigations and reports to PAC (§2, 6). These acts define the PAC and the NAOD in the role of being able to carry out special investigations concerning issues like failures and scandals. Thereby, they and their institutional frameworks become important actors in such situations.

The issue of independence also relates to the NAOD. The National Audit Office Act states that “In its activities, the Auditor General acts independently” S. 1, (3). Even though the meaning of the text is a bit ambiguous, it uses the term independence, which corresponds to the general expectations that the NAOD is an independent body. This rule is also reflected in their public communications as outlined on their Internet page: “the Office is the independent control body of the government. By auditing state funds, it contributes to encouraging an efficient and legal administration” (<http://www.rigsrevisionen.dk/composite-13.htm>). In the very same statement, they also communicate the impression of being: “objective, professional and responsible”. Apparently the contradiction between “control” and “encourage” in the NAOD’s layman description of its status does not present quandaries to the NAOD or it does not choose to discuss such quandaries publicly; nevertheless, it could be expected that the NAOD’s managers might seek strategies to bring its powers of ‘persuasion’ closer to an impact of ‘control’. We shall return to that possibility in our analysis of blame strategies in our case.

The Auditor General’s Act also defines the mandate of the PAC to request NAOD reviews:

“Auditor-General conducts investigations and provides PAC with reviews concerning those issues that the PAC wants to be investigated.” (§8).

The Auditor-General can decide to initiate “special audits”, but often the parliamentary Finance Committee or members of parliament also put pressure on the PAC and sometimes the NAOD directly to conduct audit reviews in cases involving a heated debate on various policies. However, the PAC’s Internet page emphasizes that it is only the PAC that can request the NAOD to conduct audits (<http://www.ft.dk/Statsrevisorerne/Arbejde.aspx>). When describing another important aspect of the audit regulations it appears from the National Audit Office Act, S.18, (2) that: “within four months of completing the (Ed. audit) report and two months after the PAC has forwarded the audit report, the minister will make a statement about the *measures* and *considerations* caused by the report” (italics added). Thus, the law states that it is compulsory to suggest that specific *measures* are taken (i.e. to initiate proper actions to meet critiques). Officially, it is the minister responsible for the audited agency who forwards a note to the PAC. These devices place the minister in the role of being an obvious object of possible blame, but in practice the minister also can be expected to exercise his/her own free will to examine whether certain civil servants in his/her administration should be blamed in case of emerging failures and scandals.

Events of failure and scandal also frequently see the media of press, TV and radio as eager reporting participants. Indeed, the media can even be generators of controversy with a negative bias (Hood, 2007) and thus are seen as significant actors in many instances of blaming. The Danish press in particular is notable for writing from a norm of providing extra drama to events and personalities.

Additional components in the Danish blame-frame can be identified as being those parts of society who stand to gain from controversy. Primarily these are professionals such as media advisors, lawyers and experts who can provide services to either side of the controversy. It is to one specialist group within this category that we focus most attention: the auditors and consultants. To sum up,

what we see from this description of the various organizational entities and related laws, instruments, or other mediators, participate in providing a broad frame of blame allocation and how participating actors and their roles are defined by them in situations when scandals emerge out of occurrences and situations.

*The forms of purification:*

The emergence of blame from the reform of the police service was first seen publicly in the writings of two journalists at Berlingske Tidende. For that blame to have effect it is argued here that it needed to be purified and thus a scapegoat needed to be identified and there needed to be agreement amongst other actors as to that identity. The police commissioner, in his interviews for this research, opined that:

“In essence I think it was the prime minister who decided that I should be dismissed. At an event in the National Press Club of Denmark the Prime Minister was present to witness the two journalists receiving the Cavling prize<sup>1</sup>, then I began to realize how my dismissal came about.

Awarding the Cavling Prize to two Berlingske police reform reporters was a sign that the stories of policing problems had some substance. Thus the Prime Minister’s involvement at that point is probably consistent with the police commissioner’s interpretation and it also seems to have been reinforced by the Prime Minister’s reference to problems of the police reform during his opening speech to Parliament the Prime Minister says that in this case there is something wrong with the police reform.

This speech of the Prime Minister can be taken as an element of an emerging strategy to blame the police management for the scandal and failure. Without specifically identifying the scapegoat, they

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<sup>1</sup> The Cavling Prize is Denmark’s most prestigious award for a journalist or a group of journalists who had shown special initiative and talent in the past year. See also the Danish homepage: <http://journalistforbundet.dk/Sogning/?q=cavlingprisen>

began to prepare the groundwork for such an identification. However, their importance here is that those events - at least in hindsight - marked that some important actors (including the Prime Minister) had seen enough to decide whom to scapegoat. That is, they had sufficient materialities to be able to commence a blaming event which would be publicly revealed with the 11 December 2008 dismissal of the Commissioner from his position and the 20 March 2009 downgrading of his Deputy.

The instances of blame purification provided by the auditing profession arose in at least five publicly visible materialities:

- in September 2008, the PAC requested NAOD investigation of the police reform;
- in December 2008 (the same day as the Commissioner's dismissal), the PAC published the NAOD's note on the mandate for its investigation;
- in August 2009, the NAOD presented its main report with severe criticism of the national police but without criticism of the Ministry of Justice or other designers of the police reforms, including the visionary committee, consultants, Ministry of Finance, Police Union, and other actors who may possibly have contributed to the controversy.
- in January 2010, the Minister of Justice response to the main NAOD report (given in accordance with the Accounts Act § 18 (2) to PAC), was limited to a few ambiguous words on the views by NAOD and did not mention the dismissal of the Commissioner.
- in March 2010, the NAOD reported on the status of the police reform and paid particular attention to the associated accounting systems and praised the three associated consultancy reports provided.

The first two materialities were signposts of concern that we interpret as strategies of blame whereby the auditors were being marshaled for their support of the forthcoming blaming. Where that strategy became sharply focused on a scapegoat was in the third auditing materiality (the August 2009 NAOD report). In that report, the startling finding was that a figuration which had begun as a consulting firm's qualified estimate (that is, the estimated savings that could be found in reducing the number of managers in the police service) was treated by the auditors as though the police managers had agreed it to. That finding was quite startling to the police managers since they had been involved since the conception of the reform and had expressed their reservations about its desirability. Further, the consultants themselves had expressed concern that the proposed reform involved risks arising from "technical problems" (and ...) a lack of ability to create an effective local management and organization" (JOLF, 2005, p. 20). By expressing that caveat, the consultants had exercised a strategy that might be considered an industry standard approach that will assist them in future avoidance of blame if things went wrong.

Notwithstanding the risk identification at the time of conceiving the reform, the NAOD reasoned that "the police districts would have paid greater attention to the effectiveness targets, if the national target of 800 man years was explicitly disaggregated to each district." (Rigsrevisionen, 2009, p. 23). It further reasoned in a rather ironic manner that an absence of risk assessment by the police managers was the cause of difficulties revealed with the reform:

"The National Police has not as part of the reform preparations made a risk analysis and thereby identified possible risks, their eventual consequences, and the actions to be initiated in order to reduce the likelihood of their realization." (Rigsrevisionen, 2009, p. 12).

The audit report then proceeded from that apparent reasoning to conclude that fault lay with the police management since:

“One of the recurrent problems in the implementation of the Police reform seems to be lack of an effective management (competences) to solve the tasks of the new police districts. The investigations of NAOD demonstrate that the problems of competence have typically been with the local police, in the control centre, with the managers and the administrative staff (Rigsrevisionen, 2009, p. 19).

Indeed, the fault was more systemic than an ignorance of risk, according to the NAOD auditors.

Additionally it extended into the competency of the police managers: “due to a lack of a mandatory and overall strategic control, horizontal coordination and prioritization within the National Police” (Rigsrevisionen, 2009, p. 41). The managers were even criticized for not being able to recruit new staff who could compensate for their incompetence: “the recruitment process is in the view of the NAOD an element that is a contributory factor in explaining the pinpointed problems of management incompetence. However, NAOD also note that the problems of management incompetence are caused by the new demands that derive from the reform process” (Rigsrevisionen, 2009, p. 20).

Thus the picture emerges of the NAOD’s 2009 report attributing blame entirely on to the police managers. That view was one that the Prime Minister had come to at the time of reshuffling his Ministry and at the time of speaking at the opening of Parliament (both before the dismissal of the Police Commissioner). Perhaps it is unsurprising that the more powerful actors in this case soon warmed to the idea that the police managers were the cause of the controversy rather than the police reforms *per se*. The alternative conclusion, that the reform was causal to the controversy, would have held the potential for blame to be apportioned to the conceivers and approvers of the reform: the consultants, the Vision Commission and the (then) Minister of Justice. We will return to this matter of blaming (of some targeted scapegoat) being a part of blame avoidance (of other actors).

Thus we see at this point that the auditors and their work (acceptance of the audit; terms of reference for the audit; investigation and data gathering for the audit; and, the reports they produce) point to the case that the reform has brought normal states of affairs out of balance, but they do not

in their further conclusions get back mentioning this issue. Instead, they attribute blame to individual actors as a sacrificial means of excising the instability. This turns our attention to the consequences of these blame strategies.

### *The consequences: scapegoating and blame avoidance*

#### *Scapegoating*

Choosing a scapegoat is seen to be another mediator in the attempts of stabilizing the Police reform and its accounting systems. However, in terms of the dismissal of the Commissioner of Police and the degrading of the Deputy Commissioner of Police, the NAOD report provides the necessary justification for the Minister of Justice to undertake the scapegoating.

At the PAC meeting of 19/8 2009, the PAC on the basis of the NAOD's main report laid a number of criticisms:

“The National Police cannot verify that in 2008 200 police employees have been transformed to operational police work.

The National Police has not drawn sufficient attention to and aided the police districts in their efforts of solving the occurring problems...

The police's management control (mål- og resultatstyring) is not sufficiently implemented.....” (Statsrevisorerne, 20/8 2009).

Collectively the PAC's many criticisms led to its **strong** criticism: “That the Police's management accounting is insufficient...”.

In this way, the PAC concluded that the responsibility for the failed reform rested with the National Police and its top management. But importantly too it confirmed that the Ministry of Justice, and its minister, should not be blamed since in the PAC's judgment, the Ministry had acted in accordance

with the law of ministerial responsibilities (§5) by providing Parliament with the necessary information concerning the implementation of the reform (Statsrevisorerne, 20/8 2009).

The consequence that blame of one actor is protection from blame for other actors was an astute observation of a police senior manager:

“When you have identified a scapegoat you have created 100 days of peace to work. Everything else becomes harmless. Then they can write whatever they want and everybody let themselves become convinced by that.” (Top police manager).

“And the PAC, yeah, they did not even read it [Ed. reports on the police reform] but instead tried to reinvent what had really happened.” (Top police manager).

“Since I became dismissed, all press writings about the police reform ended. Berlingske has not written anything since then on the failed reform. So now the situation is calm and the police have even once again got more money. (Top police manager).

“And once I was talking to a chairman of the police union, I tried to reflect on my dismissal, and I said to him that when your members have not been dismissed, their wages have not been lowered, they have got new colleagues, when they have by now went through so much pain, don’t you think it would please them when the top manager becomes dismissed? He said yes, it is like I have been pin-pointed as the evil devil”. (Top police manager).

One meaning of this is that the Commissioner saw himself as a manager who worked loyally to implement the reform that the Ministry of Finance and NAOD had so eagerly wished for and had convinced the government and parliament to support. However, the Commissioner ended up being the only one blamed for all of the troubles that the police officers had with the reform. By choosing to dismiss him the Prime Minister and the Minister of Justice opted for a scapegoating strategy that also had the consequence that the police officers blamed him personally rather the other involved police managers and so their anger and heat was dissipated somewhat.

Another consequence of the purification is that subsequently when other problems appeared the then scapegoated Police Management could also be blamed; such was the case when a budget overrun was incurred. This was even though mitigating circumstances would suggest multiple responsibilities as the management point out:

“I do not blame the Ministry of Justice, however, they have the same numbers as we have, and actually, it was them that informed us of the overrun.... and the whole exercise with the reform was that accounting should be decentralized to the police districts, and then, when they have spent too much money, then, the National Police should centrally have done it, and the only one who is blamed is the dismissed top manager.”

These consequences of the purification of blame are in the form of scapegoating; however, as noted above, blame allocation towards one actor may simultaneously also be blame avoidance for others. This is discussed next.

#### *Blame avoidance*

As shown above, the newspaper journalists and their editors were successful in putting pressure on both the Prime Minister and the Minister of Justice. However, even though there were many newspaper articles published, the politicians hesitated to develop a defensive response. But perhaps the politicians were aware of the danger that a journalist pointed out:

“The longer they waited to do something significant the more the problems would stick to themselves” (Interviewed journalist).

By September-October 2008, it is apparent that the leading politicians had set on developing a strategy that would avoid blame being fixed on them. That defensive strategy composed the reshuffle of government and attempting to setup a scapegoating. In hindsight we can see the success of these elements of the strategy in that they successfully escaped being blamed themselves.

The leading politicians' strategy was not developing in isolation. Emergent pressures was coming from, and building on, various actors (others than the auditors and newspapers). That pressure was most felt by the Members of Parliament who had voted for the reform. Thus we observe these actors beginning to protect themselves such as, for example, when an Opposition member (who had previously voted for the reform) tried remove herself from the blame:

“This was not the reform that the government presented and promised to parliament. I then requested the minister to make sure that the reform is brought back on track.  
(Karen Hækkerup, MP).”

But the pressure to blame the government as a whole did not grow into a mature force. Instead, the Finance Committee could show action and vitality by conducting meetings with the NAOD on the mandate of an investigation. Additionally, the Ministry of Justice also opted for initiating further budget inquiries by commissioning three consultancy companies. As the Minister of Justice noted in his statement to PAC:

“The budget inquiry will be monitored by a group with an external chairman and representatives from both MoF and the Ministry of Justice” (Justitsministeriet, 2010, p. 6).

This enquiry, with its three consultancies, represented a substantial investment that can be seen as a strategy of trying to “select policies which reduce the risk of blame” (Hood, 2007). In that sense, the scapegoating strategy was not one alone, but should be seen together with further actions to try reduce future risks of the reform.

Taking a wider focus, the collection of strategies by the leading politicians, the Ministry of Justice and other politicians can be seen to result in a more narrowly concentration of blame on the Commissioner and his Deputy. When that blame was used to remove these two senior managers and they were no longer playing a role, the Ministry of Justice was then able to create a new position of Chief Financial Officer within the police administration. The Ministry of Finance supported that

action and the person selected to occupy the position had a Ministry of Finance background. This was seen to be relevant to the post-dismissal actions of the controlling agencies (Ministries of Justice and Finance) since they then embarked on a larger restructuring of the police headquarters in Copenhagen and creation of an accounting and control department.

Another actor who could have been subject to blame was the Chair of the Visionary Committee that had been the primary sponsor of the reform. He had been publicly silent as the scandal commenced and we cannot see explicit blame avoidance strategies employed by him or his office. However, that he avoided blame is clear since in 2010, after the blame had settled upon the senior police managers, the Visionary Committee Chair was awarded the annual IT-industry-prize with the citation:

He has in many ways personally conveyed the message that IT can participate in creating better service and quality, higher effectiveness and new possibilities, both in public and private sectors (Electronic Supply, 2010).

Comparably to the Chair of the Visionary Committee, the NAOD itself also managed to avoid blame. It continued its audit activities and even potentially received praise from the Finance Committee members and other MPs for helping to sort out things. Even though the NAOD had supported the reforms, its audit mandate allowed it to stand aside from that past support and instead deliver reports that were instruments of blame allocation in the hands of the senior politicians; thus the NAOD also assisted blame-avoidance of these actors.

## **Discussion and conclusion**

In the beginning of this paper we set out to study how the NAOD became involved with a public scandal with what purposes and what effects. We have observed that the audit office was requested by the PAC, a unit consisting of a broad political representation (and with encouragement of the

Parliament's Finance Committee that originally approved the police reform) to engage in audit activities to establish what caused the police reform to turn into a public scandal. What our study shows is that the NAOD became related and involved with policy makers engaged in activities of blame-avoidance. It was the case that the NAOD itself was one of the policy makers advocating change from the very outset in 2003 - together with the Ministry of Finance. This observation is consistent with Radcliffe (1997) in that it reveals complicity between the NAOD and the senior politicians of the government. The reform was approved formally by the Finance Committee in 2006 with MPs of most parliamentary parties being in support. Since it was an administrative reform and had the Ministry of Finance and NAOD support as the main actors, Parliament did not question it much. However, the Minister of Justice had to be enrolled for the reform to proceed. At the point where the reform was beginning its implementation, our story is not much different to yet another, and increasingly common, report on administrative change as seen through an Actor-Network-Theory lens. But as the scandal emerged in the months of March 2008 and following, our interest was heightened in the way in which auditing materialities were implicated in a blaming strategy. From 2008, the story becomes one of how blame (of two individuals) was used to restore faith in a controversial reform (of the police service) and, importantly, how the audit function was enrolled in the blaming.

The overall conclusions of our research can be summarized thus:

- Blame devices are pervasive and lay potentially in the hands of all actors – at least to varying degrees. We do not claim any exclusivity for the auditing or accounting professions with respect to blame but importantly we highlight the opportunity for auditing and accounting to be devices of blame.

- Blame devices are purposefully constructed. Societal devices such as the media's selection of specific topics for 'investigative reporting' (such as the state of service delivered from the police) might be used to heighten readers/viewers' interest in a story such that they purchase the media. In the case of public sector blame devices such as the National Audit Office of Denmark Act, the device can be used by the NAOD to partly resolve the contradiction of its roles. Thus we see the NAOD using its Act to ally with powerful actors in order to increase the force of its primary role to 'encourage' change in agencies. As it enacts blaming or provides materialities to other actors in order to blame, the NAOD brings itself closer to the 'control' role that its charter also mentions.
- Before a situation becomes heated with controversy, the blame devices can be benign and inactive. Many actors may become oblivious to the danger of these devices being energised. Such seems to be the case of the senior police managers who somewhat naively attempted to persuade the press to correct their false reporting. If the blame materiality found in the newspaper reports had been an exercise in information provision, perhaps the reports would have been corrected. But such was not the case; instead the newspaper ignored the police pleas to be informed by the evidence.
- As a controversy develops, actors mobilize blame devices within an emergent blame frame until some of those devices coalesce. Such was seen in our case when the PAC invited the NAOD to investigate the reform and 3 months later the NAOD published its note on its mandate for the investigation. So we also see the Prime Minister willing to associate himself with the reporters behind the newspaper stories. The natural outcome of the joining of these blame devices is the identification of a scapegoat.

- By scapegoating an actor, other actors are able to avoid blame. In the same way that Guénin-Paracini and Gendron (2010) associate financial auditors with *pharmakoi* – or vessels awaiting a blaming – we see the identification of a scapegoat as being an instance whereby purity can be brought to something else. That is, as the scapegoat absorbs the blame, the need to redress problems in the controversial thing (in this case the police reforms) is avoided. Additionally, as blame is directed to the scapegoat, it is not being directed towards other actors – including the auditors.

The most important finding amongst those above is that blame may be an outcome of audit used purposively to remove heat from a controversial situation. Comparably to pressing the reset button on a computer that has failed to respond, blame can restore purity to a situation such as change implementation. In our case, the dismissal of the senior police managers meant that any internal attack on the NAOD audit would be muzzled by the removal of those managers who had no sympathy to the nature and impacts of the reform. Thus the blaming event had a synergistic impact by focusing blame on two individuals: it diverted blame from others; it reinforced the nature of the reform (just as another investment in the continuation of the police reform as an obligatory passage point as noted by Callon (1986)); and, it removed actors who could potentially gather opposition to the reform.

In terms of the growing literature on the performativity of economics, our study shows that instances of blame-avoidance do not only work socially on groups of human actors, but they can also be instrumental in protecting economic rationales. Issues such as ‘economies of scale’, ‘span of control’, ‘decentralized budgets’, and so on that are frequently seen as rationales for NPM-like reform frequently come under pressure; that is, they face overflows as moments of resistance during which the rationales are accused of misfire and so we can see potentials for counter-performative responses to change (Callon, 2007; MacKenzie, 2006) where rationales are developed to argue that

the changes have had effects that are opposite to those advanced in advocacy of the reform (for example, that outsourcing increases cost; that economies of scale lead to service delivery failures). The acts of scapegoating the top management helped to draw attention away from those rationales as circulated in consultancy reports and elsewhere. It does so by resetting the problems, cooling the situation and generating additional time to solve the problems at hand. The auditors' work of purification then helps the public sector reformers-modernizers and their allies to continue their efforts of stabilizing the reform. The audit work may not make the reform successful but it can remove the reform from being the object of criticism. In this sense, our study provides yet further support for Callon's idea that market's are not just a result of the efficient market forces, but the result of determined action, such as we observed in additional and unexpected investments that involved the NAOD, its scapegoating report and notes and also the three consultancy projects and all that they involve in terms of continuation and development of the reform.

More speculatively, as an interviewee suggested to us: perhaps it was even in the interest of Parliament and the MoF to have this scandal in the police because it also gave them a legitimate possibility to get rid of the Deputy Commissioner to replace him with a CFO trained in the MoF. That is, the scandal then produced an opportunity to increase the accounting discipline within the police service. This speculative interpretation is compatible with the observation made by an actor outside the police who opined that concurrent with the police reform Parliament also launched a larger restructuring reform of the municipalities by merging them into fewer and larger jurisdictions. Both the police and the municipal reforms were argued from the points of view of 'economies of scale' and 'span of control'. As the interviewee said: "That reform of the municipalities was much worse and much more costly than anticipated, but the police reform absorbed much the press' attention. Such an observation, whilst being perhaps Machiavellian in its categorization, seems very consistent with Hood's views as to what gets attention by the press:

The way the press is organized and how it works will affect how much attention is devoted to negative events and stories, and what kind of negative stories are selected (Hood, 2007, p. 198).

It is necessary to note the limitations of this research and perhaps to use them to point to areas deserving of future research. Yet this exploratory research is based in a single – and somewhat unique – Danish case. As noted by Funnell (in press), the jurisdictionally based mandate of public sector auditors is not the same around the world. Thus claims that auditors are getting close to politicians can be subject to scrutiny firstly through the lens of the audit mandate. Without wishing to enter in the emerging debate between Funnell (In Press) and Radcliffe, 2008; In Press) one contribution of this research may be to extend the contextual study of public sector auditors to an additional jurisdiction. That modest claim thus highlights firstly, the low absolute increment and, secondly, the need to extend the perspective beyond a single increment by moving into multiple and comparative case studies. Comparative intergovernmental accounting research is always a most enlightening endeavor and in this case it is argued here that comparative research along the lines of how audit becomes part of the blaming process and the stances that it adopts, is especially worthy. It may be that Funnell's (In Press) arguments could be reinforced or partially rebutted by further studies and either outcome would be a contribution to our limited knowledge of how audit work in the public sector is contextualized.

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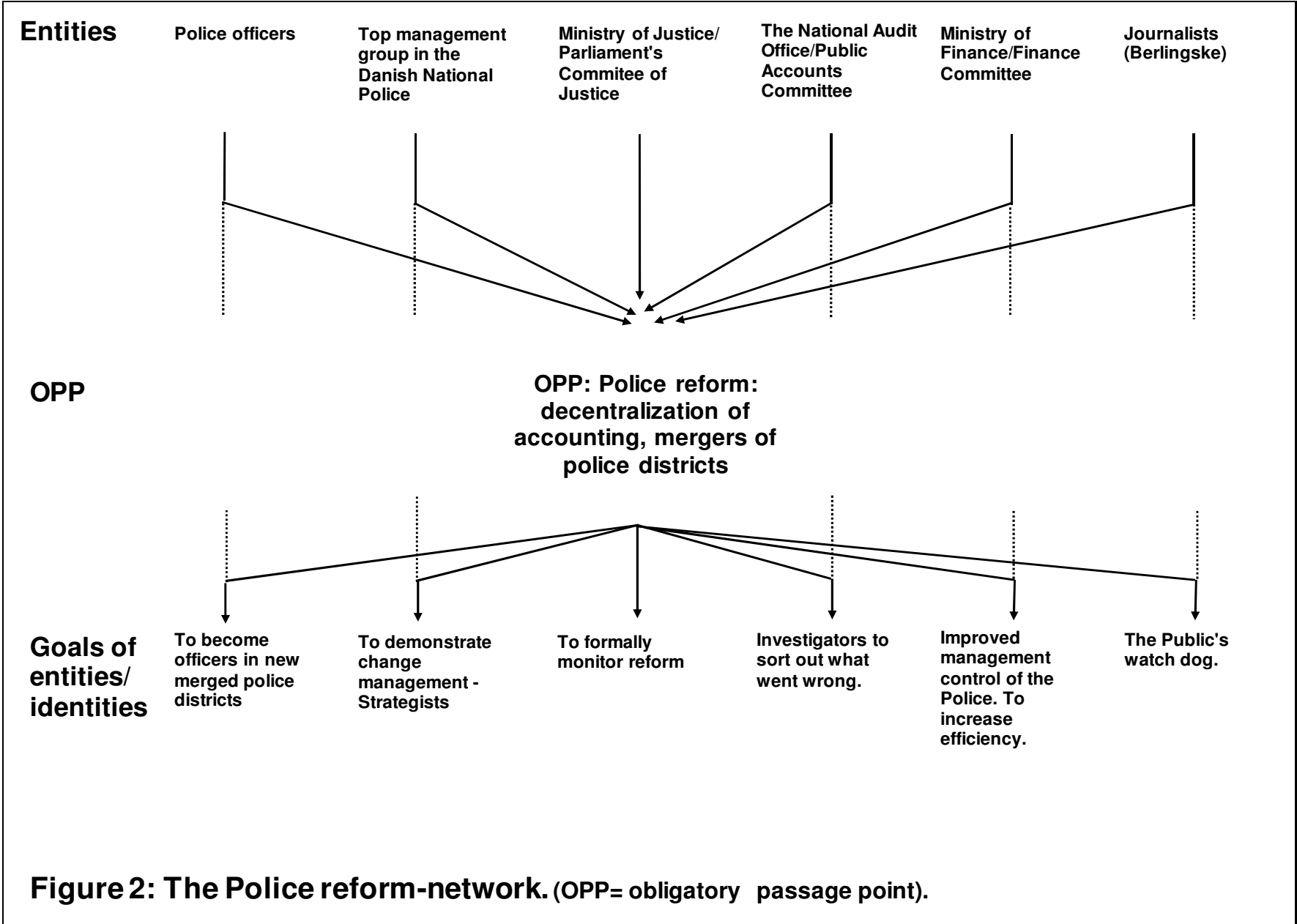
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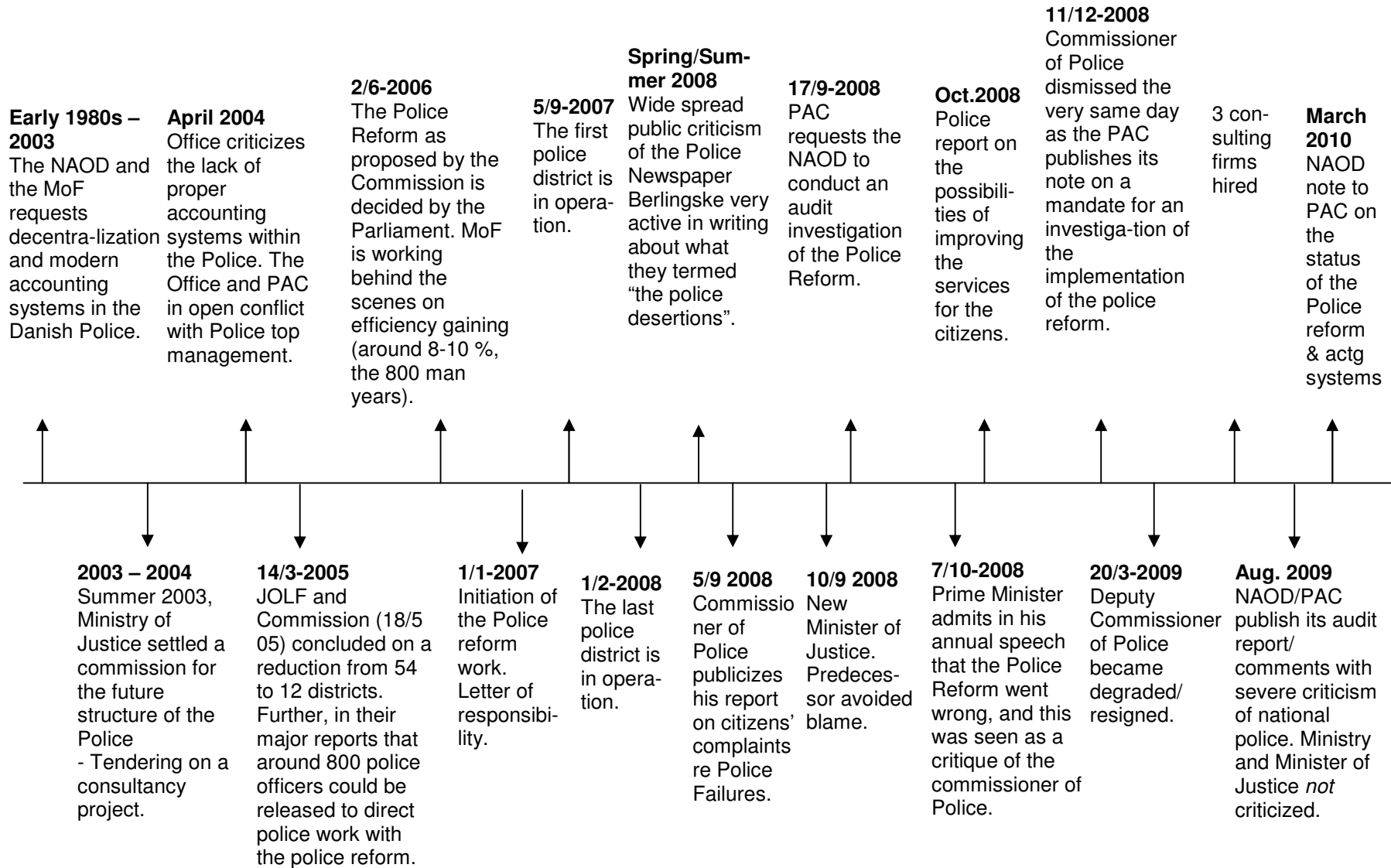
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**Fig. 1: The chronology of the events and actions of the police reform and the public scandal**