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PERFORMANCE AUDIT, ACCOUNTABILITY AND POWER: A FIJIAN CASE STUDY

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ABSTRACT

This paper provides a critical hermeneutic interpretation of events as to how powerful actors within the Fijian public sector successfully resisted a performance audit mandate 1970-2000. The analysis is informed by Roberts' (1991, 2003, 2009) interpretation of the limits of accountability and hopes for responsible and ethics-based accountabilities. Close engagement with the context, interviews and document analysis inform the findings. The literature reveals that, at the time, there was wide acceptance of performance audit as a mechanism to address government agencies' responsibility to achieve economy, efficiency and effectiveness. Fiji, a Commonwealth nation, was subject to similar rationales and expectations. Some of the resulting pressures to conform to this mandate were influential in terms of the funding and support for national endeavours that would have accompanied it. Irrespective and despite the support of successive Fijian Auditor Generals, the installation of a performance audit mandate was unsuccessful and policy calling for it was retracted. This is an outcome which is out of step with accepted accountability practice so it is of interest to know how and why it occurred. This research contributes to knowledge by drawing upon these circumstances to theorise as to why performance audit failed to take root in this developing nation.

Keywords: Performance Audit, Accountability, Public sector, Hermeneutics