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**PERFORMANCE AUDIT, ACCOUNTABILITY AND POWER:
A FIJIAN CASE STUDY**

by

Nirmala Nath

Massey University

Palmerston North, New Zealand.

N.Nath@massey.ac.nz

Karen Van Peurse*

Victoria University of Wellington

Wellington, New Zealand

Karen.VanPeurse@vuw.ac.nz

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Fijian Auditor Generals, the installation of a performance audit mandate was unsuccessful and policy calling for it was retracted.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.

Key Words: Performance Audit, Accountability, Public sector, Hermeneutics

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INTRODUCTION

Performance auditing is a practice employed in public and private sectors, generally used to hold managers to account for economy, efficiency and effectiveness. It has become a common practice within public sectors of western and western-influenced nation states in recent years where it is claimed to be an important means to hold managers, bureaucrats and elected officials to account (Adams, 1996; Flesher & Zarzeski, 2002; Guthrie & Parker, 1998; Leewu, 1996). It tends to be a review which looks beyond whether someone has ‘complied’ with budgets or rules as it examines how well, and to what end, managerial and political functions are being carried out. In the public arena, ‘audit’ is often sought when fears arise as to how resources are being applied. Its presence in the public sector, and concerning public funds, seems logical.

Producing public sector performance audits has become legislatively mandatory in most western jurisdictions over the last thirty years or so; in the UK in 1983 (Flesher and Zarzeski, 2002; Keen, 1999) in Australia in 1979 (Adams, 1986; Flesher and Zarzeski, 2002) and in New Zealand in 1977 (Skene, 1985). Such legislation followed an international series of cost overruns and share market crashes. Public sector cost-cutting and increasing efficiencies became a publicly-touted imperative for its use. In Fiji, a performance audit requirement for the public sector was introduced in legislation in the same period of time. Yet, and unique from other western nations, Fiji failed to retain it. Despite the efforts of several respective Fijian Auditor Generals, and despite apparent pressures from overseas agencies, the practice never fully took hold and it was fully discontinued by 2000. So while its emergence mirrored similar events in western nations, its discontinuance in Fiji is both inexplicable and unique. Given the value attributed to public sector performance audit generally, an understanding of this phenomenon is thus seen to be worthy of investigation.

The research question addressed in this study asks how and why these events occurred in Fiji. A hermeneutical understanding informed by Roberts’ (1991, 1996, 2003, & 2009) interpretation of ‘accountability’ theoretically informs our findings to explain how powerful actors successfully

resisted the imposition of performance auditing. In conducting this analysis, the paper fills a gap in the existing performance audit literature by evaluating the emergence, and discontinuance, of performance auditing within a developing, coups-challenged and multi-racial context related to, but yet distinct from, the western nations from which it was formed.

The next section of the paper looks at the emergence of public sector performance auditing in influential western commonwealth nations. Methodology and our theoretical lens are then explained. This is followed by an analysis of the Fijian political and economic context which incorporate those actors and actions which drive these events, as well as of the role of the Fijian Audit Office (FAO). Our results are revealed in the Findings section and this is followed by our discussion, conclusion and suggestions for further research.

BACKGROUND

Public sector audit developments in western commonwealth countries such as Australia, New Zealand and the United Kingdom saw the expansion of traditional compliance audits into performance auditing during the 1970s and 1980s. Although this was initiated by the various Auditor-Generals in the respective jurisdictions (Flesher & Zarzeski, 2002; Guthrie & Parker, 1998, Nath et al 2006) performance auditing was both formalised by changes to the respective legislation and, despite some resistance, clearly established as a form of accountability (see Adams 1986, English, & Skaerbaek, 2007; Jacob, 1998; Skene, 1985; Taylor 1996).

Fijian politics tended to be influenced by Australia, New Zealand and the United Kingdom where performance auditing emerged due to demand from stakeholders for greater government accountability and transparency in the use of public sector resources (Flesher & Zarzeski, 2002). Such claims have also been associated with the 'New Public Management' (Nath et al 2006). The actors primarily responsible for performance audit's acceptance appear to have been Auditors General and the legislators (Nath, Van Peurseem & Lowe, 2006).

In the Australian public sector, economy and efficiency audits appeared in legislation and became established in practice from approximately 1973-1993 (Guthrie and Parker, 1999, p.304). Significant changes to the 1901 Australian Audit Act were made in 1979 to accommodate efficiency audits. This was driven by Auditor General (AG) Craik and was pursued by AG Bridgen (see Guthrie and Parker 1999 for details). According to Adams (1986) the Australian Audit Office

faced difficulties in obtaining resources from the federal government, little support from the Department of Finance and related budget allocation challenges (Guthrie and Parker, 1999, Taylor, 1996). Nonetheless, in 1979 it was made a requirement (Amendment to the Audit Act 1979). Further amendments (1993) allowed the Australian Auditor-General to outsource public sector performance auditing.

Similar resistance, and some subsequent success, occurred in New Zealand. Public sector audits in New Zealand were initially governed by the Public Revenues Act of 1956 with no provisions for performance audit. It emerged in 1972 however (Flesher and Zarzeski , 2002, Nath et al 2006, Pallot 2003) with the advent of New Public Management ideas. Like its Australian counterpart the New Zealand Audit Office and Auditors General were influential (Nath et al 2006; Skene, 1985) The National party in 1977 enacted a new Public Finance Act providing the Auditor-General with a mandate to undertake performance audits. Nonetheless and similar to Australia, the Audit Office was somewhat, though not fully, constrained by funding limitations from the Treasury (Pallot 2003) and there were questions as to jurisdiction (Jacobs, 1998). For example in 1985 and again in 1989 the Treasury made a case to the Minister of Finance in 1985 that the SOE's be freed from the bureaucratic control of the Parliament (Jacobs 1998; Taylor 1992). Despite such pressures, AG Tyler pressed on continued with them and in 1994 AG Chapman set up a performance audit and since they have been here to stay.

In both Australia and New Zealand, influential on Fiji at the time, the Auditor-General faced powerful interests and challenges to public sector performance auditing, with Treasuries fostering tensions or imposing funding restraints. Nonetheless, it and the Auditor General's authority to select and conduct performance audits prevailed. While also a Commonwealth nation, the performance audit in Fiji did not emerge as a viable function for reasons unknown. This study extends current knowledge on circumstances in which a performance audit mandate can fail.

METHODOLOGY

This study adopts a hermeneutical methodology and is informed from Roberts' (1991, 2003, 1996, 2009) understandings of an individualizing accountability. Hermeneutics is the study of textual interpretation, of the manner in which we derive meaning from the unfamiliar, the alien (Boland, 1991, p. 439). Critical hermeneutics seeks to unveil hidden meanings that serve the interests of the

socially and politically powerful (Habermas, 1971; Ricoeur, 1980; Thompson, 1981). This approach allows the researchers to have opportunities to interpret and critically reflect upon the linkages between the ‘text’ and the ‘context’ of the research (Herda, 1999; Prasad & Mir, 2002; Prasad, 1999; Ricoeur, 1980). To analyse the linkages between the text and the context, the researcher looks for a symbolic or metaphorical use of language (Herda, 1999; Prasad & Mir, 2002), thus seeking reality through interpretation of the text within the context in which it occurred. Reality is seen to be subjective and socially constructed.

In this study the researchers, through these processes and interpretations, provide an understanding of how and why performance auditing was accepted by powerful players such as Fijian Auditors General and the Asian Development Bank, but ultimately not carried out. The critical reflection of the linkages between the text and the context also reveals the asymmetrical power relations that exist amongst the various individuals and institutions associated with such audits in the Fijian public sector. Hermeneutical studies require ‘textual’ evidence to unveil and interpret hidden meanings. Primary sources of text here are interviews and secondary sources are archival documents. These are employed to gain insight into ‘what’ shaped the participant’s understanding and ‘why’ the performance auditing project was discontinued in the Fijian public sector (Table 1).

Table 1. Documents Used for Data Collection

Document	Source	Authority	Content of interest to this study
Annual Report of Fiji Audit Office 1995-1997	National archives of Fiji	Audit Act 1970, signed by Auditor-General	<ul style="list-style-type: none"> • Developments in the Audit Office, Implementation of the Institutional Strengthening program. • Issues of funding and staffing. • Restructure of the Audit office- Setting up a Performance Audit Section.
Technical Assistance Report – Fiji Audit Office 1996	(ADB) Asian Development Bank	ADB	<ul style="list-style-type: none"> • Type of Assistance and Resources made available. • Identification of who sought the assistance and why.
Minutes of Select Committee Meetings	ADB Library	Chairperson and Secretary	<ul style="list-style-type: none"> • Identification of members and ‘roles’. • Members’ feedback on their ‘roles’.
Annual Performance Audit Reports 1996, 1997	National Archives	Auditor-General	<ul style="list-style-type: none"> • Reasons for implementing performance auditing. • Auditor-General’s performance audit opinion and basis of opinion.
Public Account Committee Reports 1996, 1997	National Archives	Chairperson of PAC	<ul style="list-style-type: none"> • Issues relating to restructure of Audit Office and Funding. • Comments of performance audit report and practice of performance auditing.
Legislation: Public Finance and Management Act	National Archives	President of Fiji	<ul style="list-style-type: none"> • Regulations on compliance of disbursement of funds. • Regulations on management of resources. • Powers and roles of Auditor-General.

1990,1992; Public Finance Management Bill 1998 Audit Act 1970; Fijian Constitutions -1990, 92,97			<ul style="list-style-type: none"> •Scope of Audit. •Establishment of Audit Office and appointment of AG.
Selected Newspaper articles	National Archives	Journalist; Editor	<ul style="list-style-type: none"> •How performance audit findings are portrayed.

Documents chosen are those which contained information relevant to the performance audit project in Fiji during 1970-2000, the period covered in this study. It was ensured that these documents had a signing authority for validation purposes. This period of time was chosen as it accorded with the introduction of performance audit, and extended to and beyond its discontinuance.

Table 2 Interviewee Characteristics

Interviewee Category	# Interviews/ Interviewees	Ethnicity			Reasons for selection
		F	I	G	
Auditor-General	2/1	1			<ul style="list-style-type: none"> • AG- Responsible for writing policy documents on performance auditing and making submissions to Ministry of Finance for changes to 1970 Audit Act. • Have been in Audit Office as Deputy 1997-2000
Senior Audit Staff	9/7	4	3		<ul style="list-style-type: none"> • Have been with the Audit Office in various capacities between 1990-2003. • Involved with various stages of the performance auditing project. • Sent overseas on performance auditing training. • Provided training to other staff. • Provided guidance to PAC members on Public Sector Audit Reports.
Members of Public Accounts Committee	4/4	1	3	1	<ul style="list-style-type: none"> • Individuals were members of the PAC when performance audit reports were presented to the Parliament • 2 interviewees belonged to National Federation Party, 1 to General Electors party ,1 to Labor party. • As PAC members they had discussed deliberated on and formed their opinions on the PA reports. • PAC Reports on PA reports have been presented to the Parliament.
Ministry of Finance –Senior Staff	4/3	2	1		<ul style="list-style-type: none"> • Liaised with the Audit Office for budgetary allocation and funding. • Senior Finance Officer provided guidance to PAC members on matters of compliance with Public Finance Regulations and Act.
Auditees	2/2	1	1		<ul style="list-style-type: none"> • The auditees interviewed were from the two different institutions which participated in the PA project. One from Customs and one from Colonial war Memorial Hospital.
Members of Parliament	5/5	2	1	1	<ul style="list-style-type: none"> • Served in the Fijian Parliament when the PA reports were presented and deliberated upon.
Media- Senior Reporters	3/3	1	1	1	<ul style="list-style-type: none"> • Reported on the PA reports and the Audit Reports presented by the AG.
Total Interviews	29 / 25	12	10	3	

Key: Ethnicity_ F- Indigenous Fijian; I-Indo-Fijian, (Born in Fiji of Indian Origin); G-General Elector –Born in Fiji of European, Part European Chinese of other mall Island migrants

The interviewees were selected using purposive sampling and to incorporate the views of people with a relevant range of knowledge and experience (Table 2). Open ended and semi structured questions¹ were used during the interview. The interviews were taped, each lasted between sixty to ninety minutes and a total of twenty-nine were undertaken. These were transcribed and sent to the interviewees for verification. The use of multiple data sources, such as employed here, allow a more comprehensive and valid portrayal of the phenomena than to a single source of data (Jick, 1979; Modell, 2005; Miles and Huberman, 1996; Perera et al., 2003).

The data was analysed by fusing the text and the context for a critical interpretation. This was achieved by reading and re-reading the text and context to unveil meanings contained within the social, economic political and historical context that prevailed in the Fijian public sector 1970-2002. This entailed four levels of analysis as guided by the critical hermeneutic approach (Prasad & Mir, 2000; Ricoeur, 1980). The first level of analysis entailed a cursory reading of the text, that is the documents and the interview for getting an impression of why performance auditing was discontinued, the opening of the hermeneutic cycle. The second level of a reading was to fuse the text and the context that is locating the text within the time period and the prevailing socio-economic and political situation of Fiji during 1995-2002. The third level of the reading entailed identifying the actors and dominant emerging themes pertaining to performance auditing. The fourth level entailed analysing the themes for meanings associated to them within the context in which the themes prevailed. The analysis at each stage was informed by Roberts's interpretation of accountability with a central focus on whether, why and how accounting constituted accountability within the accountant (Auditor -General /Government) and addressee (Government/ auditee) relationship. Also analysed were the outcomes of the actions of each party with respect to moral consequences. The next section reports on and provides an analysis of these findings.

THEORETICAL FRAMEWORK

The research findings are informed in particular by Roberts's (1991, 2003, 2009) interpretations of accountability. His work offers insights into rationales that may underlie overt claims of governmental actors to having achieved accountability without due regard to either moral obligations or 'real' expressions of accountability. As constructed by Roberts (1991) accountability

¹ The questionnaire is attached as an appendix for review purpose only

is, or should be, associated with moral issues to which accounting contributes but does not constitute. This distinction is important. In a real accountability relationship an individual should consider the consequence of his/her actions on others. Actions do not happen in isolation. Doing so creates an awareness of dependence (Roberts 2001b; 2003, 1991) and is interpreted as a two-way reciprocal obligation between an accountant and an accountee. Without this reciprocity, it is presumably the case that 'accountability' in its truest sense does not occur.

Roberts' (1991, 1996, 2001a, 2001b, 2003, 2005, 2009) expositions draw a contrast between a formal hierarchical system of accountability [individualising] and an informal dialectic, socialising form. The former is perceived to be normative, based on calculative accounting where the accountee judges the accountant's conduct by an external scrutiny of the accounts presented (Collier, 2005). The latter is based on a conversational sense-making narrative [dialectic] (Collier, 2005). Roberts' socialising form of accountability thus provides a critical lens on the traditional normative view. Understanding the conversational sense-making (or non-sense making) thus provides a window into whether and how accountability may have occurred.

Accounting reports play a pivotal role in a hierarchical system by providing 'a visibility through which others view, judge and compare individual and group performance' (Roberts, 1991, p. 363; also see Caker, 2007). In this context accounting serves to produce and reproduce an individualised sense of self because individual success is measured by accounting numbers and these represent the individual. When organisational activity is represented by accounting, people view themselves as objects of accounting (Roberts, 1996). Such perceptions

force individuals to continuously report performance through accounting reports hence people must handle this system to avoid negative evaluation or use this opportunity to promote their self interest (Caker, 2007, p. 146).

That is, self serving individuals will learn to discern and disclose only information which indicates good conduct or success. Such reporting processes force individuals to place a focus on themselves (Roberts, 2001a) at the expense of cooperation with others, diverting attention away from a real of accountability and occluding a moral sense of responsibility with which it is associated. Roberts' (1991, 1996, 2010) explains how 'accounting' is substituted for 'accountability' in a hierarchical accountability structure. This study exposes how Fijian authorities employ accounting to permit action that not only omits, but undermines a form of accountability as understood by Roberts.

FIJIAN CONTEXT AND INFLUENCE

The Fiji islands are home to an independent indigenous Polynesian population (Indigenous-Fijians) and have been so for 600-1000 years. They were known for their warrior heritage, frequently coming into combat with neighbouring Tonga and Samoa; and for being the islands bypassed by the HMS Bounty's Captain Bligh's open boat due to his concern with the ferocity of its inhabitants. At the time, they were called the 'Cannibal Islands' for apparently good reason. In 1874 the island group became a British colony and from 1879 to 1920 emigrants from India were introduced to the islands by British colonists to work in the sugarcane fields under an indentured system. These Indo-Fijian emigrants and their ancestors now comprise approximately 40% of the total population, although they are limited 'under law as to owning less than 1.7% of the total land area' (Naidu & Reddy, p.3, 2002). Indo-Fijians tend to form the bulk of the merchant and professional class.

The island group obtained their 'independence' in 1970 but kept the British colonial and Parliamentary system. Nonetheless, its citizens have experienced four military coups between 1987 and 2006. So while structured under a Westminster and democratic system in principle, with offices and ministries similar to that in the UK or New Zealand, democratic principles are not consistently employed. Currently (2013) the government is headed since a 2006 coup by military leader Col Frank Bainimarama who has been promising to institute free elections; and event that has not yet occurred. The two primary population groups (Indo-Fijians and Indigenous-Fijians) remain distinct, with little inter-marriage and references to individuals tend to be accompanied by their racial associationism. Fiji's population of over three quarter of a million is dominated by these two groups although Chinese-Fijians and European-Fijians are minority citizens. Despite its colonial heritage, the reasons forwarded for (at least) the 1987 and the 2000 coups indicate that traditional and race-based political and social structures are deeply intertwined with indigenous kinships and land-ownership: this remains a driving force of tension and instability in Fiji (Norton 2002, Nath 2011; Pangerl, 2007; Tuimaleali'fano, 2000).

Because most Fijian land is under the ownership of Indigenous-Fijians, there are political and economic implications (Pangerl, 2007; Norton 2002). Land-ownership is associated with economic and political security, but also with personal and social identity to Indigenous Fijians. Pre-European Fijian land was communally 'owned' by a tribe (primarily the Yavusa/clan); clan

members still identify themselves with their particular piece of land (Tuimaleali'ifano, 2000). The land is used to trace family ancestry (lineage), legitimating 'kinship' as a social identity. According to Tuimaleali'ifano (2000) the Ratu (Chief) of the tribe and the Vanua (land owning unit with a common ancestor) provide the foci of hereditary authority (p.253) and land fosters political aspirations.

The kinship-based socio-political structure within the Vanua is strengthened by strategic marriage alliances, following rigid religious practices and relying on blood ties together with personal ability (Tuimaleali'ifano, 2000). Chiefs use this model to promote indigenous and tribal paramountcy. They have been used, for example, to justify coups that ensure the re-establishment of Vanua 'rights'. Such 'threats' tend to be triggered by free elections in which non-tribal interests prevail. Such an enforced hierarchy promotes a political structure subsumed within a veneer of a Westminster system of Parliamentary democracy. In Roberts' (2009) terms, there is military-backed 'stage management' going on belying the impression that a democratic system is in place (p. 964). Further evidence shall be brought to the question of whether actions taken by these governments are real efforts to improve democratic (and later, accountability) processes.

The Fijian public sector is closely embraced by this complex socio-economic (and military) environment. The public sector is economically significant, managing a large portion of Fiji's financial and human resources, employing about 45% of the total workforce and spending 28-35% of the gross domestic product (Bureau of Statistics Quarterly, December 2010).. The role of the Fijian Auditor-General is important within this context because the Office oversees and reports on important economic, and by implication political and social, aspect of Fijian society. Since 1970, the Fijian audit office has been empowered to perform financial statement and appropriation budgetary compliance audits and report results, annually, to Parliament (1970 Fiji Audit Act). According to Dittenhofer (2001), Funnell and Cooper (1998), and Parker (1990), this provides the Audit Office and the Auditor General with an opportunity to assess the disbursement of budgetary appropriations (Fiji Audit Act 1970). It does not however assess how decisions are made or resources are managed. Nonetheless, the government structure, Figure I, appears similar to that in other western and commonwealth nations.

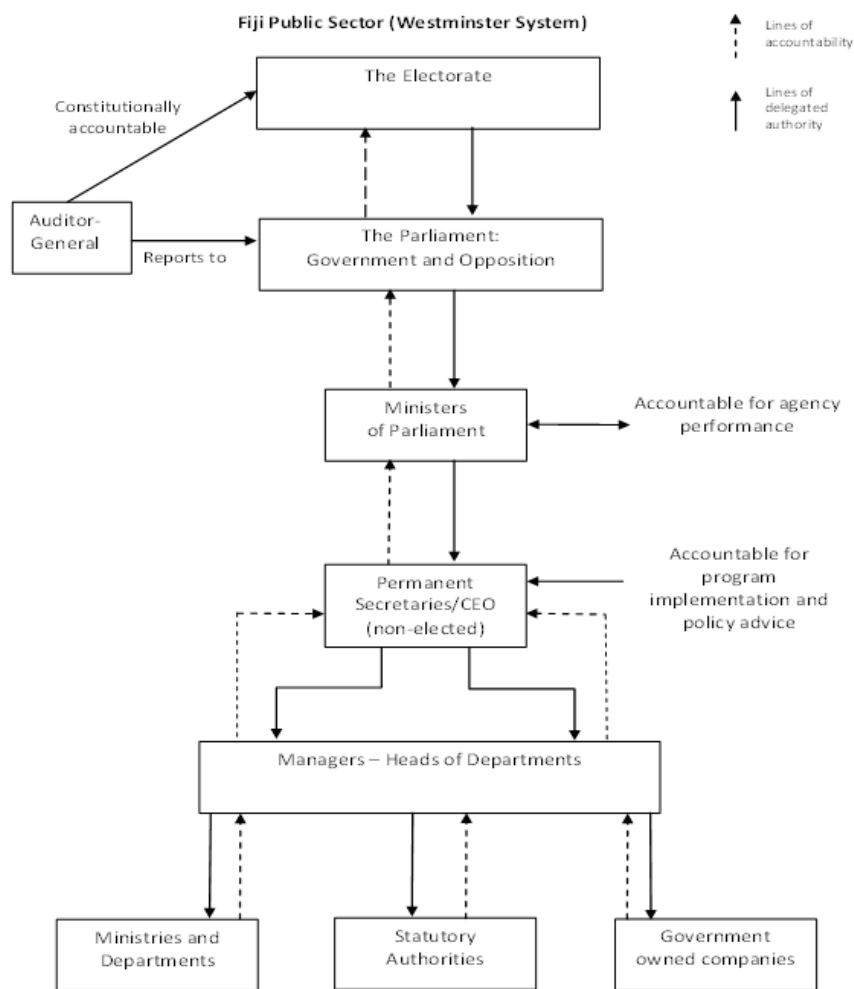


Figure I: Political accountability in Fiji. (Adapted from framework of Funnell and Cooper, 1998, p. 29).

The public elects members of Parliament and Ministers, the latter of whom are accountable to the Prime Minister for the use of budgetary appropriations and for achieving government policies. Permanent Secretaries, which exist for each of the government ministries, and Heads of Departments (both non-elected) are accountable to their respective ministers for the use of public funds. The Fijian Auditor General holds an independent Office (Fijian Constitution 1970, 1990, 1999) and reports to Parliament, but is essentially accountable to the electorate.

The Constitution (sections 167 and 168) empowers the Auditor-General to hold the Government and the Ministers to account for compliance to budgetary appropriations. To facilitate this, the

1970 Fijian Audit Act, section 8 (1-6) empowers the Auditor-General to ‘have access to all records and information for financial attest audits’, (1970 Audit Act, section 6, subsection 2 (a-d)), and specifies the records and information that should be made available for audits. It is a limited, albeit protected, form of accountability but restricted to budgetary compliance and financial position.

Since the Fiji Audit Act 1970, the Fijian Audit Office has been undertaking annual financial statement audits of ministries, departments, statutory bodies and local government authorities. This all appears to be in order and in conformance with western practices generally. It is noted however that certain social achievements, about which we suggest they have a moral duty to comply (see Roberts, 1991, 2003), is more closely associated with how these actors perform; that is, the ‘effectiveness’ with which policy serve its people, and the integrity and skill with which they manage public funds. A ‘performance audit’ regime would seem to better report as to these concerns. Yet, ‘performance audit’ receives only light mention in legislation (Table 3).

Table 3 Fijian Legislation, Statutes and Proposals affecting Public Sector Audits

Year and Legislation, Statutes. Acts and Proposals	Role and Audit implication
Fijian Constitutions: 1970, 1990, 1995, 2002.	Empowers the Auditor-General to undertake public sector audits.
Audit Act 1970	Outlines AG powers, duties, rights independence and entities to audit
Public Enterprise Act 1996	Requires public sector entities to publish outputs in quantifiable terms in their financial reports and submit for audits
Public Finance and Management Acts- of 1989; 1992, 1999	Outlines the rules and regulations for accounting and financial records to be followed for financial reporting
Proposal to change the Audit Act: 1995, 1999	Seeking mandate for performance auditing

The 1970 Audit Act requires the AG to undertake financial and compliance audits in conformance with the Constitution. Various Public Finance Management Acts provided the regulations for accounting and reporting for these compliance audits. The 1996 Public Enterprise Act required the all public sector entities to publish outputs in quantifiable, auditable terms, and the same Act requires entities to submit these documents together with the financial statements to the Auditor General for audit. The 1996 Act also provided Auditors General with an opportunity to offer performance audits, but not to require them. Indeed, despite efforts from the Audit Office, between

1995 and 1997 only two such audits were carried out and tabled before Parliament. There was no apparent criticism of the Office or how they had conducted their work, and the reports seemed to be well-received, yet no further performance audits were conducted. That is, after only a year in practice, public sector performance auditing was, without explanation, discontinued. There is no documentary evidence as to why this occurred. The period 1995-2000 incorporates a unique series of events therefore by first adopting and then discontinuing what was by then a widely-accepted accountability practice. In 'performance audit' lies the ability to achieve what Roberts (2009) refers to as a more 'intelligent' form of accountability, in which active enquiry would be embraced by virtue of the fact that indications of 'economy, efficiency and effectiveness' would be exposed. Yet this was denied to Fiji's public. A study into this process contributes to our understanding of why this occurred, or rather failed to occur, and what it means.

FINDINGS AND ANALYSIS

Findings are in the form of how and why performance emerged, and was discontinued, in the way it was (1970-2000). Two themes are found to explain the emergence of performance audit in the Fijian public sector. The first is as to extraneous pressures (outside Fiji); and the second emanates internally from various Fijian Auditor Generals over time. Both are evaluated within a context of multiple actors and events which either agreed with or resisted such a mandate and the tensions that emerged between these interests. Related themes extend the enquiry to interpret how proposal to empower the Auditor General were enabled or constrained by other players and by regulation.

Extraneous Influence

The Fijian Audit Office was undergoing institutional strengthening in around 1992-1996 at the behest and with the support of parties outside Fiji. There were several elements to this reform. The Asian Development Bank [ADB], which provided funding to Fiji, hired the Australian consulting firm, Staton and Partners to carry out the project (Staton & Partners, 1997) in 1995. As a condition of funding the ADB demanded that the Fijian Audit Office be allowed to undertake performance audits. To facilitate this process the ADB also employed Australian consultants and provided the Audit Office staff with practical skills and training during 1995-1996 period.

Although the ADB and the Australian consultants led the implementation of performance audits, neither Prime Minister Rabuka (1992-1997) nor Minister of Finance Ratu Kubuabola (1992-1999) empowered the Fijian Auditor-General (Bhim, 1970-1984) to select or demand performance audit. The only two such audits conducted were those in which the management agreed to be reviewed, Bhim tried but was unable to obtain access or audit any department where managerial resistance existed. Both Rabuka and Ratu Kubuabola are Indigenous-Fijian while the Auditor General (Bhim) was Indo-Fijian, a fact which may have played into traditional conflicts within the community.

Furthermore, Rabuka was not democratically elected. He overthrew the elected leader and party by force in 1987. The prior government was part Indo-Fijian. Several years after taking power, Rabuka handed authority over to an 'interim' caretaker (and Indigenous-Fijian) Ratu, Sir Mara (also a tribal chief). Rabuka then formed a separate party and participated in the 1992 general elections, which were neither sanctioned nor fully democratic under the 1990 Constitution (Robertson, 1998). In appearance his newly formed party (the Nationalists) 'won' and held power until May 1999. Roberts (2009), in citing Hood (2007) could potentially suggest that this is a 'blame avoidance' strategy (p. 963) in which the government is attempting to avoid blame for non-democratic processes (and poor accountability) by pointing to 'apparent' structures and processes.

There was a succession of Auditors General, none of whom were able to institute a performance audit mandate. In January 1998 the newly appointed Auditor General (AG) Jacobs² (Table 4), like his immediate predecessor, AG Datt (1987-1997)³ drafted a proposal for amendment to the 1970 Audit Act (the Amendment Proposal). This incorporated a performance audit requirement and was submitted to the Ministry of Finance (Indigenous-Fijian) Ratu Kubuabola. Simultaneously, the coups-driven and military-backed Rabuka government proposed a 1998 Public Finance Management Bill (1998 Bill). The two proposals raised a debate on who should authorise performance audits, the Auditor-General or the Parliament, and provided the focus around which tensions evolved and differences arose. Primary themes, discussed in findings to follow, refer to actions by actors to achieve, or quell, a performance audit mandate.

² Table 4 provides a timeline showing the Auditor-Generals and the Governments under which they served during the 1970-2002 period.

³ AG Datt submitted a proposal to seek a performance audit mandate in 1995, he was influenced by his predecessor AG Bhim (1970-1984) who indicated the need for performance auditing in his 1983 Annual Report of the Fiji Audit Office.

Table 4 Auditors General and Government History: 1970-2003

Name	Prior AG Deputy?	Period Served	Appointed as AG or Promoted from Deputy AG to AG	Government
Tamesar Bhim	Yes. Fiji	October 1970 – October 1984	Appointed by Constitutional Services Commission under Chairman Cruishank - (European- Fiji born)	Alliance Party (democratically appointed).
Rupendra Narain	Yes. Fiji	November 1984 - October 1987	Promoted from Deputy AG to AG Under Constitutional Commission Chairman Cruishank (European-Fiji)	Alliance Party (democratically elected) continued after Rabuka led-military coup in May 1987.
Ramesh Chandra Datt	Yes. Fiji	November 1987- October 1997	Promoted from Deputy AG to AG under Constitutional Commission Chairman Tonganivalu (Indigenous Fijian)	Nov-Dec 1987 Military Govt Dec 1987-April 1992 Interim Govt Military appointed May 1992-Nov 1997- SVT Govt led by Rabuka and elected under 1990 undemocratic constitution
Michael Jacobs	Yes. Australian National Audit Office.	November 1997- October 2000	Appointed as AG by Constitutional Services Commission – Chairperson Walker (Indigenous Fijian)	Nov 1997-April, 1999 SVT led by Rabuka. May 1999-May 2000 Fiji Labour. June 2000-August 2000 - Terrorist Govt Sept 2000-Nov 2000 - Military appointed
Eroni Vatuloka	Yes. Fiji. Ministry of Finance	November 2000- December 2009	Promoted to AG under Constitutional Services Commission Chairperson Waqavavanilagi (Indigenous Fijian)	Nov 2000-Sept 2001- Military appointed interim govt.

Auditors Generals’ Influence

All Auditors General over this period employed their statutory rights to the full (Section 12 subsection 3, 1970 Audit Act) and the 1996 Public Enterprise Act (the 1996 Act). Because the 1996 Act added the requirement for outputs in quantifiable terms ((Parliamentary Papers 8/97; Chand, 1997; Ragogo, 1997) and the former allowed performance audit, an opportunity was presented to expand the audit function. Neither Act mandated performance audit, and the former isolated accountability to specific engagements. In terms of Roberts (1991, 2003) ideas around reciprocity and discourse, this provided little to press public managers into engaging with their public accountees at the managerial or political level. The decisions and actions that these government representatives did were effectively invisible to their public.

To be accountable means to be accountable to *someone else* (Roberts, 2009, p. 921, emphasis added)

Under no legislation was the Auditor General given the authority to require performance audit or to form or publish a view on performance issues. This statutory gap inhibited the likelihood of government officials being accountable in this way to their public.

Nonetheless, two large public sector entities willingly accepted the Audit Office's performance audit: the Colonial Hospital and the Customs Department. The Office tabled their findings before Parliament, and reasonably minor recommendations were made. While willing, these organizations' audit results did not seem to raise any significant concerns for their constituents.

The Auditors-General in Fiji from 1970-1996 were all appointed by democratically elected governments (see Table 4) except for Auditor-General Datt who was promoted in 1987 by the military-backed interim government. AG Datt and the Deputy Auditor General Vakabua were both due to retire from the civil service by the end of 1996 (Staton & Partners, Steering Committee Meeting Minutes 11 October, 1996). Both had served in their positions for almost ten years and appeared to be dedicated to public sector accountability in terms of supporting meaningful social visibility. Their efforts in general were thwarted to a large extent however by the political instabilities of the Rabuka led-military coups in 1987 and his demands for political supremacy (Robertson, 1998).

Nonetheless, and despite having set aside the 1970 Constitution after the May 1987 coup, Rabuka retained some legislation, including the 1970 Audit Act. As a result, AG Datt and Vakabua were empowered, and did, perform and publish annual financial attest and budgetary compliance audits from 1987-1996. Given that the government was illegal, it seems at first odd that 'legal' statutes and practices remained, but this may have been because the Rabuka government was under international and local pressure to return to democracy (Robertson, 1998). To remove an obvious source of accountability which was already in place would have had public relationship consequences for them. For similar reasons, the Rabuka-led government could not easily sack AG Datt from his position. Overall therefore the presence of limited audit continued and created an impression of 'accountability'. It should be kept in mind however that the budgetary compliance and financial audits only revealed a small portion of real political practices; neither political decisions nor managerial practices were revealed. No quality of process (efficiency) or recognition of an interdependence between government actions and its people were recognised. It is reasonable to suggest that the government used the audit and the reports produced to ward off international pressure, but not to increase accountability. Roberts (2003) refers to this practice as an "exercise in proclamation" (2003, p. 250) one which only diverts attention away from risky disclosures by overwhelming the reader with less relevant information. AG Datt did not have the power to

challenge this system, though he continued in office, albeit with a reduced level of authority until his retirement in November 1997.

In anticipation of the retirement of both AG Datt and the deputy Auditor General in 1997, the Steering Committee was populated by representatives from the Ministry of Finance and Economic Development, the Public Service Commission, Australian consultants hired by ADB, ADB representatives and the Auditor-General and Deputy Auditor-General. This powerful and relatively independent group decided that the positions should be advertised (Staton & Partners, 1997. Steering Committee Meeting Minutes October 11, 1996). They forwarded their proposal to the Rabuka government but, according to senior Audit Office staff, the Audit Office had no suitable candidate for either position:

None of the Audit Office staff (were) qualified to take over as the auditor-general or the deputy when Datt retired [1996] and Vakabua passed away before retirement. Vatuloka [another potential candidate] was transferred from the Ministry of Finance to the Audit Office. Since he did not have much experience of what was required at the Audit Office, he was not given the Auditor-General's position but was appointed as the deputy. So there was no choice but to recruit an experienced expatriate [Jacobs]. (Senior Auditor Audit Office July, 2005).

The revelation here is that the Steering Committee's desire appeared to be to recruit an expatriate as the Fijian Auditor-General instead of appointing (local Indigenous-Fijian) Vatuloka (Staton and Partners, 1997). This decision was influenced by the Australian Consultants in the hope that an experienced expatriate will continue to seek a performance audit mandate (Staton and Partners, 1997). A long serving Member of the Fijian Parliament [1992-1999] made the following observation regarding AG Jacobs's appointment:

Jacobs was recruited with the help of the Australian consultants under the technical assistance project. Due to his experiences as a deputy auditor-general in Australia he was able to provide leadership to the audit staff and continue with the development of public sector auditing. (Senior Parliamentarian, August 2005)

Since it was backed by the Asian Development Bank (ADB), the Rabuka-led government was under pressure to accept it and they did so. In October 1997, the Fijian government with the help of the ADB Technical Assistance Team recruited Michael Jacobs, former Deputy Auditor-General of the Australian National Audit Office as the Auditor-General (Stanton & Partners, 1997). Thus, the

year 1997 saw the first expatriate since Fiji's independence in 1970 to be appointed as the Auditor-General⁴ despite the presence of a non-democratically elected military-backed government and coups leader General Rabuka (Robertson, 1998). The need to keep up appearances remained important to this government.

Despite this challenging environment, Jacobs continued the efforts of his predecessors to seek a performance audit mandate. Upon joining the Audit Office, he submitted a proposal seeking amendments (including mandatory performance audit) to the 1970 Act to the Fijian Ministry of Finance (Auditor-General's Report, 1998). This new submission was made as the Minister of Finance, Ratu Kubuabola "did not respond to similar submissions made by Auditor-General Datt in 1996" (Stanton & Partners, 1997, p. 33). Seeking a performance audit mandate was also part of the deal made by the Fiji government with the ADB (Asian Development Bank, TAR Report, 1995)..

Jacobs' 1997 amendment required annual performance audits of all government departments and ministries, local government and provincial councils, and public sector statutory bodies and companies for a total of 136 government managed/controlled entities (Parliamentary Paper 8/2000, Appendix 2, p. 6). In his proposal he sought to secure the right to 'select the audit subject' and to 'formulate other objectives for performance audits' (Parliamentary Paper 8/2000, Appendix 2, p. 6). The Auditor-General would be able to determine the scope of their audits without the influence of a third party. As such the independence of the Audit Office would be protected under law. Furthermore, accountees would have had to defend their actions and decisions, not just their compliance. This featured several characteristics of accountability for which Roberts (1991, 2003, 2001) has hopes as it adds a more socialising element to the responsibility held by the accountant. Under such a regime the actions taken by leaders cannot operate in isolation from its constituents, and granting the Auditor General authority over disclosing those actions would seem to cause such leaders to consider the possibility of its disclosure. By truly giving the Auditor General authority to select and act, the hierarchical structure which so favours the party in government, carries a potential for a slightly more humbling position should their actions be subject to public discourse.

This was indeed a unique proposal in Fiji's audit history. The coups that began in 1987 and the limitations of the 1970 Audit Act (and 1956 Audit Ordinance) restrained open accountability in this

⁴ Table 4 provides a list of Auditors-General and the government under which they served Fiji during 1970-2002

respect. Fiji socio-political history, dominated by indigenous Fijian rights and political supremacy secured via tribal warfare, coups and undemocratic governments, gave little room for the sort of discourse and reciprocity type of accountability to which Roberts (1991, 2001, 2003) so values. Within Jacobs' proposal, a publicly-engaged type accountability through performance audit became possible. A long sitting and elected Parliamentarian made the following observations in support:

Unless the 1970 Audit Act is amended and performance audit is mandated, the auditees will continue to resist such [requests for]audits. (Parliamentarian and Member of Public Accounts Committee, August, 2005)

In seeking to table the Amendment Proposal, Jacobs' tried to reduce the government's ability to mount resistance. A series of events (Table 5) illustrate the challenges he and others faced.

Table 5. Events around the 1970 Audit Act and 1998 Public Finance Management Bill

Date/Year	Events affecting the two proposed legislation
January 1998	Auditor-General Jacobs submitted a proposal for amending the 1970 Audit Act to the Ministry of Finance during Rabuka-led government...Purpose: seek a mandate for performance auditing.
January 1998	Rabuka government proposed the New Public Finance Management Bill.
Jan- Dec 1998	Ministry of Finance considered the New Public Finance Management Bill as the government's agency for development and monitoring of financial regulations for public sector.
Jan -Dec 1998	Discussions on proposal between the Ministry of Finance and the Audit Office.
Nov 1998	Minister of Finance, Ratu Kubuabola , tabled the 1998 New Public Finance Management Bill in the Parliament.
March 1999	Parliament enacted the 1999 New Public Finance Management Act.
May 1999	Chaudry led Labour government came into power and withdrew the 1999 New Public Finance Management Act.
May 1999- April 2000	Discussions on proposal between the Ministry of Finance and the Audit Office on changes to the Audit Act continued despite Chaudry government's withdrawal of the 1999 New Public Finance Management Act.

The Amendment Proposals were discussed between the Ministry of Finance and the Audit Office between January and December 1998 (Parliamentary Paper, 18/2000), but remained with the Ministry and was never forwarded to a parliamentary sub-committee or presented to Parliament.

This lack of progress may have been intended, we suggest, by the Minister of Finance Kubuabola to avoid mandatory performance audits and the real accountability they represent. This avoidance was

so represented by his Ministry seeking Parliamentary approval for the alternative 1998 Bill (Section 86 1(b)) which “empowered the Auditor-General to conduct performance audits, *but only* with Parliamentary approval or agreement” [emphasis added]. Roberts (2003) writes:

[there can be] a proliferation of published codes of corporate ethics, along with new forms of ... reporting.... More insidiously, the repair of appearances has the potential to calm and soothes, thereby weakening the force of ethical sensibility both within and beyond ... it allows business as usual to continue (p. 250)

The 1998 Bill gave the impression of progress on the accountability demands of the ADB, but it essentially restricted the conditions under which performance audit could occur. As agencies could refuse audit, any real progress is unlikely. We believe this represents a situation as Roberts (2003) describes in which attention is diverted away from the real issues by a pretense of action. The juxtaposition of the text and contextual episodes thus reveal that the influential Minister of Finance was attempting to establish and legitimise the superiority of his Ministry’s position with respect to the 1998 Bill. The way in which this is achieved is discussed further below.

Government: Efforts to Dissuade

The 1998 Bill was proposed by the Rabuka-led government in January, 1998 as part of reforms to purportedly achieve ‘sustained improvements in allocation and utilisation of resources for economic growth (Sarker & Pathak, 2003.p. 58). The Ministry of Finance, the government agent responsible for financial regulations and policies in the public sector, was also responsible for seeking Parliament’s approval for the proposed 1998 Bill because as a future finance regulation it would affect the Ministry’s responsibilities. Both were under consideration by the Ministry of Finance simultaneously in 1998. In November 1998 the Ministry of Finance submitted the 1998 Bill to a cabinet sub-committee for tabling in the Parliament’s March 1999 sitting. The 1998 Bill specified the roles and duties of Parliament, the cabinet, the various government ministries, departments, statutory bodies, government- owned enterprises and the Auditor-General. Part 5, Divisions 1 and 2 of the 1998 Bill ‘specified the responsibilities and the reporting requirements of the government Ministers’. Section 37 of the 1998 Bill specified:

Each government Minister was responsible for the preparation of an annual portfolio plan (corporate plan) and estimates for each portfolio for each financial year and for tabling in the Parliament.

The portfolio plan had to indicate the planned outputs in quantifiable terms so that these were auditable and performance could be measured. In so doing accounting numbers and reporting is being given prominence holding the sector Ministers to account via accounting measures. This is typical of what Roberts (2001, 2009) labels as a hierarchical and individualist. The auditee is asked to produce indicators of achievement to secure their own apparent legitimacy (Roberts 2009). The provisions of the 1998 Bill do not require Ministers be responsible for decisions or actions however, which is a loss real accountability in light of Fiji's dynamic socio-political history.

Section 39 of the 1998 Bill required 'the Ministers to submit to the Auditor-General the annual financial statements together with their initial portfolio plans within 2 months after the close of the financial year'. These statements had to be accompanied by a performance statement indicating the variances between the actual and planned outputs. The Auditor-General was given only one month after the receipt of the financial statements to express his opinion. As such the window of time for completing '136 public sector audits' was unachievable (Audit Report, 1995). This would clearly constrain audit unless the Audit Office had been well resourced, a situation impossible without external assistance in this small, isolated, developing and unstable democracy. Ironically then, such rules restrain an accountability through performance audit and are imposed by the very legislation which is created to enhance it. It seems that this accounting legislation is used strategically to enhance the self-serving behaviour of the auditees (Roberts, 2001 a).

Under section 39 of the 1998 Bill the Auditor General, while auditing for budgetary compliance, can also audit the effectiveness with which the planned targets were achieved. This also creates a perception of transparency. Part 8, Division 1, section 86 (1 a-b) of the 1998 Bill laid out the responsibilities of the Auditor-General. Section 86 1 (a) state:

- the Auditor-General is responsible for conducting audits of the annual financial statements required by this Act in respect of -
- (i) the whole of government
 - (ii) every public entity.⁵

With respect to financial statement compliance audits this provided the Auditor General with the same authority as was provided by section 12 of the 1970 Act. So there is no change to the 'object

⁵ The 1999 PFM Act Part 2 – Interpretation - Definitions state; 'Public Entity means a Ministry, departments, statutory authority, parliamentary body or Government Company'.

of audit' and the AG would still be reporting on compliance to financial regulations and recordkeeping. With respect to performance audits however, section 86 1 (b) of the 1998 Bill stated:

- at the request or with the agreement of parliament, the Auditor-General is responsible for conducting investigations into-
- (i) the management of government financial transactions;
 - (ii) the financial management of any public sector entity,

So while this indicates that the Auditor-General has the authority to conduct performance audits, (s)he needs both Parliamentary approval and agreements to do so. In disempowering the Auditor General's right to select the subject of audit, it also reduces the real, or at least independent, authority to engage managers and political leaders in real discourse about their actions. In contrast, the 1998 proposal to amend the 1970 Act (Amendment Proposal), section 19(1 and 2) stated:

- (1) The Auditor-General may conduct performance audits to ensure government policies are carried out effectively, efficiently and with due economy.
- (2) The Auditor-General may formulate other objectives for performance audits.

There are similarities. Both proposals dealt with public sector management and allowed for performance audits. The distinction is in the authority granted to the Auditors General. Tin the existing government at least, the 1998 Bill implicitly and under the guise of public sector efficacy continues to promote Indigenous Fijian supremacy by requiring that the AG seek Parliamentary approval from the Indigenous Fijian government (elected or not). The Amendment Proposal, on the other hand, grants the Auditor General autonomy to choose the subject of audit. This may not sit well with chief-based supremacy, tribal politics or a government which is, to be revealed, are not keen to be held to account. Race, power and economic advantages (from land ownership) are thus closely intertwined within a battlefield for and against real accountability.

Competing Proposals

The 1998 Bill and the Amendment Proposal thus differed with respect to the right to : i) conduct performance audits, ii) what to select to review, iii) what to report, iv) to whom to report under the 1998 Bill and the 1998 proposal to amend the 1970 Act. Table 5 summarises these distinctions.

Table 5 Rights of the Auditor-General to conduct performance audit

Legislation	Choose what to Monitor	Choose subject of the audit	Choose what to Report	To whom to Report
1998 Public Finance and Management Bill	Yes, has the right to choose what to check during the audit as per section 88. Needs both Parliamentary agreement to and approval for such audits.	Yes, has the right to select. Needs both Parliamentary agreement to and approval for such audits. Limited authority.	No, the right what to report is restricted to management of government financial transactions ⁶ and financial management of any public entity. ⁷	Requires the AG to report to Parliament within 1 month of receiving the financial statements.
Proposal to Amend the 1970 Audit Act	Yes, right to determine what to monitor. Has autonomy to make decision.	Yes, right to choose the subject of audit. Has autonomy to make decision.	Yes. The right to report includes financial and non-financial performance in terms of effective and efficient management of resources and achievement of policy.	Report to Parliament as and when the AG determines the necessity for performance audit.

Thus the 1998 Bill provided the Auditor-General with the right to conduct an audit, but only on Parliamentary agreement and approval (Part 8 section 86 (1)(b)). The possibility of effectiveness auditing is thus dependent on Parliamentary goodwill.

Right to select the subject

There is a further issue which restricts real accountability under the 1998 Bill. In deciding what within the scope of entity can be audited is that to be contained in financial terms only (see section 86 (1) (b)). The Auditor-General could only choose to audit those activities which are financial in nature. This type of accountability specifically echoes the concerns Roberts' shares as to focussing on individual, objective and numerically-driven isolationism type of accountability (Collier, 2005; Roberts 1991, 1996). In contrast, the Amendment Proposal section 19(1and 2) stated:

- (3) The Auditor-General may conduct performance audits to ensure government policies are carried out effectively, efficiently and with due economy.
- (4) The Auditor-General may formulate other objectives for performance audits.

⁶ The 1999 Public Finance and Management Act defines government financial transaction as any financial transaction relating to government revenue, government expenses, government assets or government liabilities.

⁷ The 1999 Public Finance and Management Act defined Public entity as Ministry, department, statutory authority, parliamentary body or Government Company.

In both the 1998 Bill and in the Amendment Proposal, the Auditor-General was dependent on the accounting records and reports transmitted to him by the Minister of Finance. It was only from these, that annual financial statement and performance audits (where allowed) could be undertaken. The Amendment Proposal would have however allowed audits of non-financial aspects as well:

authorises the Ministry of Finance to operate a centralised accounting system for the whole of government including the ministries, departments and other parliamentary bodies, to set accounting policies and regulate the management of public finance in public sector organisations (1998 Bill, Section 69).

The Ministry of Finance was a focus of control, under existing and the 1998 Bill proposals, in yet other respects. This Ministry was responsible for prescribing accounting standards and generally accepted accounting principles to Ministries, government departments and the statutory bodies. The Ministry also monitored their implementation (Public Finance Management Act, 1999; 1985). While the Auditor-General had rights to receive financial statements and selective other reports (corporate plans, budget appropriation statements and variances analysis statements) from the Ministry of Finance, the rules for their content were established by the same Ministry. This seems equivalent to choosing the rules which you wish to follow. In effect, and due to the intervention of the Minister of Finance as to the content of these reports, the implication is that these selective disclosures comprise a false accountability, not real in the sense of exposing practices with consequences for the public. It seems that the transparencies are for the Ministry of Finance:

Transparency here is a mere theatre of good performance manufactured for others but decoupled from actual performance (Roberts, 2009, p. 963).

There are further issues related to selection of the subject of audit. Under the 1998 Bill, the Auditor General was provided with rights to select the subject of audit. Having done so, (s)he has to seek Parliamentary approval (Section 86 (1) 1998 Bill). He could not choose to audit areas of policy implementation as this was not within his power to do so. Given Fiji's socio-political history, allowing policy audits would have been equivalent to elevating the AG's status and authority above that of the indigenous Fijian Chiefs. This was not permitted to occur, either historically or under the 1998 Bill. Again, meaningful transparency could be avoided.

In his Amendment Proposal, the Auditor-General sought to have autonomy in deciding the subject of his audits. This would have given him an opportunity to audit beyond what was provided by the

accounting numbers for that financial year, by selecting to audit projects and policies that extended beyond one year. The Auditor-General could have audited for the efficiency and effectiveness of long term projects as well as short-term operations.

Right to choose what to report

According to the 1998 Bill, the Auditor-General could only report upon financial outcomes. For example section Part 8 section 86 (1) places emphasis on investigations on financial transactions. This indicates that reporting on non-financial outcomes is not perceived as significant or desirable. Contextualising this within the broader Fijian political history, the Rabuka government appeared to be using the 1998 Bill to protect accountability from reaching Parliamentarians, populated at that time primarily by Indigenous Fijians. The Auditor-General is further constrained.

On the other hand, the Amendment Proposal would have given the Auditor-General the right to report, as well as review, both the financial and the non-financial outcomes (Section 19 (1&2)). Given Fiji's dynamic political situation this represents a step forward in terms of addressing social as well as measured achievements. Both proposals allowed the Auditor-General the right to report, but the 1998 Bill disallowed all but financial performance measures, further assuring that auditee can secure legitimacy but not real accountability for actions that may have social as well as financial implications (see Roberts, 2009 on numeracy).

Right to report to whom

Both the proposals (Section 19 Amendment to 19790 Audit Act and (Section 86 (1) 1998 Bill) required the Auditor-General to report to the Parliament. In this context however, that presents a severe limitation. As economic power is significantly situated in land-owning Indigenous-Fijians, accountability to a large segment of society is avoided, particular in terms of real potential interests they may have.

Pressure to Prioritise

There was pressure from various stakeholders to prioritise one piece of legislation over the other. This pressure came from a number of different, and vested, sources.

Authority led pressure

The Rabuka-led government (1992-1999) proposed the 1998 Bill as an ongoing part of this regime's plan to meet the accountability expectations of new public management (Reddy et.al 2004). It was enacted in March 1999. The discussion here reveals the pressures behind it.

Fiji was scheduled to have a general election in May 1999 under the new 1997 Constitution. The Rabuka government rushed the 1998 Bill through in March 1999, and it may have been no coincidence that this was the final quarter of its term in Office; that is, as its passing would appear to establish the government's credibility with the public. An experienced media reporter made the following claim as to why the government promoted the Bill:

The Rabuka government proposed the Public Finance Management Bill [1998 Bill] for effective financial management and to control public sector spending. The government has not justified how this Bill meets the requirements of public sector financial management. Publicising this Bill just before the elections created the perception that the government was making attempts to control public sector spending. (Senior Media Reporter, August, 2005)

The 1998 Bill draws attention away from what could be produced and audited in the form of 'performance audit' and could be an effort to create an apparent transparency. From Roberts (2009:

...transparency ... promises/threatens to lay bare the self. Ambivalence is created in the ways in which someone can seemingly appear so perfect to distant but less informed others (p. 963).

A long serving Parliamentarian supports this contention:

During Rabuka government's⁸ eight year regime, the Auditor-General's reports indicated gross financial mismanagement in the public sector. The government therefore rushed this Bill through the Parliament indicating its commitment to reduce and eliminate such practices. This will make the government look good to the voters. (National Federation Party Parliamentarian and Member of the Public Accounts Committee, September, 2005)

⁸ In 1987, Rabuka- led the military coup in Fiji, overthrew the democratically elected Labour government and formed a military government. In 1992 with pressure from the international community, Fiji had a general election which the Rabuka - led SVT party won under the undemocratic 1990 Constitution. In 1999 Fiji under a new democratic constitution, Fiji had a general election which was won by the Chaudry- led Labour Party.

In proposing the 1998 Bill just before the 1999 general elections the Rabuka- led government was creating a perception that it was genuine in promoting public sector efficacy. It may have also been attempting to pacify the international and the local community that Fiji was being returned to democracy, an accountability pretense reflective of Roberts (1991, 2006) ideas of superficial accountability. That is, the government was yet again seeking accountability through mechanisms of ‘accounting’ (Roberts 1996) to gain a legitimacy not conforming to the real susceptibility or promoting real conversations about their governance.

Pressure from auditees

A few auditees like the managers at the Customs Department and the Colonial War Memorial Hospital had agreed to be subjected to a performance audit, and their participation was during 1995-1997 and for periods of time within 1996. During this period the Fiji Audit Office was also undergoing an institutional strengthening programme funded by the Asian Development Bank (ADB). Unlike these two organizations, most auditees resisted participation in performance audit after 1997 (Audit Report 1997). The following reveals their role in serving accountability during the 1998-2000 period.

Despite the requirement of the ADB which funded technical assistance, that the Auditor-General be given a performance audit mandate, this did not occur (Audit report, 1997; Staton & Partners Report, 1997). On the completion of the ADB project, the Fijian government did not make any commitment to the Amendment Proposal which would have met these ADB requirements (Staton & Partners Report, 1997). It appears that, due to governmental support being absent, that the auditees thus felt empowered to refuse to participate in such audits. From a senior Audit Office auditor:

During our compliance audits in 1998, we approached at least three government departments to liaise for performance audits. We informed the Department Heads why we wanted to undertake such an audit and how it would be useful for them. The Heads simply refused and told us that the 1970 Audit Act does not allow for such audits (Senior Auditor-Fiji Audit Office. September, 2005).

A former senior auditor from the Audit Office had this to say about why the auditees resisted:

In early 1998, we wrote to a few government ministries, asking the Permanent Secretaries if the Audit Staff could undertake performance audits for some of their activities. The auditees informed us that there were no regulations which demanded for such audits and therefore the

answer was no. They pointed out that the 1996 Public Enterprise Act does not mandate performance audits and neither does the 1970 Audit Act.

Non-participation was sending a message to the Auditor-General that he needed a performance audit mandate as these auditees were using the lack of mandate to elude being held to account. This was confirmed by a Labour party Parliamentarian, the party forming the government after the 1 May 1987 general elections. (This government lasted for less than 15 days in office because Rabuka overthrew it on 14th May):

The 1970 Audit Act, which governs public sector auditing in Fiji, does not empower the Auditor-General to engage in performance audit. The auditees therefore will not participate in such audits and the Auditor-General can not impose this on the auditees. (Labour Parliamentarian – Member of Public Accounts Committee, August, 2005)

A long serving bureaucrat from one of the government ministries reinforced this view:

Unless the Auditor-General gets a mandate for performance audit, there will be no support of such audit from the government departments and ministries. (Auditee, July, 2005)

That is, auditees could easily resist participating in performance audits under the statute current at the time. The two government departments that did participate however showed evidence of good practice (Audit Reports 1996; 1997). If reporting practices in environmental accounting are any guide however, they suggest that such reports can be used as public relations exercise, and that those with more to hide are most resistant to transparency. Without a mandate, secrets remained so. In Roberts' terms, this type of accounting (auditing) became something which contributes to, but does not constitute, accountability. Worse, as a public relations exercise, it simply diverts the attention away from issues that may be of real concern. Anyone with something to hide could remain secretive under this administration and law, and auditee resistance to being subjected to performance audit indicates this possibility. In Roberts (1991, 2001) terms, these practices were used, where used at all, to promote self interest, not as part of any real accountability. Such selective 'transparency' obfuscates any potential for 'real' accountability (Roberts 2010).

Given the Fijian political context, the Auditor-General Jacob's (1997-1999) insistence on a performance audit mandate can only be interpreted as an expression of optimism. Or perhaps Jacobs saw the timing of several events as an opportunity to make public his concerns. Forthcoming general elections were due in early May 1999 under the new (1997) democratic

Constitution. Jacobs and his audit team may have observed an opportunity to improve disclosure. Jacobs was experienced in (Australian) systems that allowed a wider transparency and his team had been exposed to what it can mean for disclosure of problems and mismanagement. The democracy created by the 1997 Constitution and the upcoming election provided a platform on which the Auditor General's office could share.

Jacobs and his audit team appear also to have taken the view that the mandate for performance audit would be forthcoming under the Amendment Proposal, reducing grounds for auditees' resistance. These events – ADB involvement, new Constitution, upcoming elections and likely legislative reform – gave a sense of hope. The hope was that he could achieve this without imposition of law, but with personal influence. He was not the only one whose hopes were high. Another long serving bureaucrat who had served in senior positions in three ministries (1970- 1999) expressed the following:

The proposed Financial Management Bill [1998] has provisions for the Auditor-General to undertake performance audit. Once this Bill is enacted ..., the heads of the government department and the ministries will participate. (Auditee, August, 2005).

This was not to be however. Auditees lobbied for support from their respective Minister and the Parliamentarians to influence Parliament's decision. For example in 2001, the Public Works Department lobbied for Parliamentary support for a performance audit of one its units, the Fiji Water Authority (Audit Report 2003). Nonetheless, what appeared is that auditees resisted in most cases, promoted self-interest, and could not be persuaded by the Auditor General's office to do more as suggested by the comments of a long serving senior audit officer:

During our compliance audits in 1998, we approached at least three government departments for performance audits. We informed the Departments Heads why we wanted to undertake such audits and how it would be useful for them. The Heads refused and told us that the 1970 Audit act does not allow for such audits (Senior Auditor, Fiji Audit office, September, 2005).

Accountability remains lacking for political decisions, managerial quality and ethical practice.

Outcome of Processes to Resolve Incompatibilities

The 1998 Bill was passed by Parliament as an Act in March 1999. The newly elected Indo-Fijian dominated Labour government in May 1999 halted the public sector reforms upon taking office and

repealed the 1999 Act (formerly the 1998 Bill). They did not provide any reason for the recall (Reddy et al., 2004, p.3) but the implication is that the Chaudry (Indo-Fijian) led government may have been shifting toward the alternative, and performance audit-enhancing, Amendment Proposal. But we do not know. The Labour government did not honour the 1996 agreement reached between the ADB and the Rabuka government, but they may not have had time to do so.

Jacobs's contract as the Auditor-General expired at the end of 1999 and was replaced in early 2000 by Eroni Vatuloka, former Deputy. Vatuloka submitted yet another proposal seeking a performance audit mandate (Auditor-General's Report, 2000) even as others had before him:

The powers of the Auditor-General would have been extended with the 1999 Public Finance Management Act. However, following the deferment of the commencement of the Act, the Office of the Auditor-General has submitted several proposals and recommendations to the Ministry of Finance to amend the 1970 Audit Act. (Parliamentary Paper 18/2000, p. 2)

The Ministry of Finance was preparing to a paper for changes to the 1970 Audit Act:

The Ministry of Finance has been soliciting comments from interested parties on our proposed amendment and would submit a paper on the Amendment to Cabinet (Parliamentary Paper 18/2000, p. 2).

Unfortunately, the (Indigenous-Fijian) George Speight- led coup in May 2000 put a stop to this. Amidst the chaos of the coup, the government was held captive for 56 days while Speight formed an illegal government. The military led by (Indigenous-Fijian) Commodore Bainimarama stepped in to defuse the coup and to get Fiji back to 'normalcy'. Laisenia Qarase was nominated/appointed as the interim Prime Minister by Bainimarama in August 2000 and led a government which passed decrees to govern and manage the public sector, but which also reinstated the (unamended) 1970 Act. The regulatory and financial statement compliance audit was re-established, but the Auditors General's hopes for progress on performance audit did not come about. Performance audit became a victim of leadership chaos it seems, and hopes for deepening accountability were dashed.

The Fijian government did not therefore honour their agreement with the ADB (technical assistance project) to install a performance audit mandate. The contradiction regarding what rights the Auditor-General had to monitor and select to review for performance audit was ultimately resolved

in 2006 with the passing of the Audit (Amendment) Act 2006. In December, 2006 Bainimarama led another military coup and overthrew Qarase's government.

Overall, the coups in Fiji disrupted the efforts of those trying to create better dialogue and openness through performance audit. It seems that a real accountability such as it would have provided was sorely needed, but that it was buried beneath fundamental issues of governance. Neither the ADB nor Auditors General wielded enough power to institute change.

DISCUSSION AND CONCLUSION

This paper provides an 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. 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, we find, was subject to similar rationales and expectations. Some of the resulting pressures to conform to this mandate were presumably 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.

Interpretations as to how and why this occurred are drawn from a fusion of the primary researcher's experience, understandings of Fijian socio-political history, text and interviews. Here it is concluded that a range of influential parties -- Auditors-General, Commonwealth neighbours, the Asian Development Bank among them -- all sought a performance audit mandate. Relevant and anticipated changes to the 1970 Act would have conformed to 'best practice' of the time and, in respect of ADB financial support, such changes were required. Nonetheless, this mandate failed to emerge and performance audit for the Fijian public sector was essentially nonexistent. Performance audit was optional and, as such, was not embedded into public sector accountability practice (1970-2000). The two who 'chose' to have a performance audit seemed to have little to hide, others resisted and it remains to be known whether they had reasons to hide. Weak substitutes for management quality -- financial statement attest and budgetary compliance audits -- remained the

only requirement for Fijian public sector auditing (1970-2000). Internal political pressures seem to be the cause.

The response to extraneous pressures by the Rabuka Government, while not outright resistance, was effective in preventing these changes from occurring. Their means of doing so was not straightforward. Instead of openly opposing a performance audit mandate, this government put up a competing, and significantly weaker, Bill (1998 Bill) which was ultimately enacted. This Bill seems to have been what Roberts (1991, 2009) refers to as a diversion, a means of drawing attention away from a viable alternative, and of answering their critics. Yet the 1998 Bill gave no independent party the right to explore the effectiveness of managers or Ministers' achievements. It left their actions unrevealed.

The distraction was further enabled from promulgation of the 1997 Constitution under which general elections were to be held, but which itself via multiple coups, was not consistently applied. Ultimately, and over this period of time, the potential to expose these leaders to performance audit accountability, or to engage with the public as to related achievements or decisions, was stifled through a combination of delay, undermining and diversion. The Rabuka government passed the 1998 Bill into law weeks before the general elections, which we suggest may have been strategic in ensuring that the limitations were in place for any elected government, creating a barrier for them to overcome. The Labour (Indo-Fijian dominated) government, which was in Opposition when the 1998 Bill was enacted and came into power briefly in May 1999 and they recalled the (1998 Bill) which had by then become the 1999 Act. We do not know whether they would have created a real performance audit mandate as coups quickly replaced their regime however.

Thus, our evidence points to actions made to create a sort of transparency, but only apparently to serve the self or to satisfy, satisfice or otherwise divert the attention of those truly seeking it:

laying bare also offers some explanation for the endless elaboration of transparency. It suggests that any failure of governance can be remedied through yet more transparency (Roberts, 2009, p. 963)

Yet in these proposals there was no risk taken on, no self-revelations and no public discourse. Information having to do with *how* they used these funds or ran the country was neither revealed nor audited. This may have given them a comfort unjustified by their public responsibility:

Perhaps this is part of the attraction of transparency's simplistic abstractions: that at least I know what is wanted of me... perhaps the objectifications of the self that transparency allows seem to make me more substantial, and thereby release me from the anxiety of interaction (Roberts, 2009, p. 965)

Rabuka's government, and governments before him, were thus effective in thwarting accountability through the requirement of performance audit. In effect, compliance accounting was substituted for accountability in successive Fijian governments and alternative voices were not long heard.

We have to ask whether there was an influence of culture. The disparities within this society, and the dichotomies created by the two major race-based opposing parties engender an atmosphere in which it is difficult, or impossible, to establish the sort of shared accountability practices for which Roberts (2001) hopes. A culture of tribal Fijian chiefdom and economic land ownership inequalities are elemental here, and it seems that these values prevailed. The dichotomization of politics in Fiji may nurture a particularly vehement tension between the two race-defined forces, and an imbalance of power from land-owning inequities may be difficult to breach. This government used its influence to resist real accountability, conforming to their own self understandings as natural 'chiefs', leaders by inheritance. To please externals, they may have produced appearances of accountability, and diverted attention away from accountability as a social good, but it seems that little really changed. These diversions legitimatised a particular form of power (Roberts, 2010; Prasad and Mir, 2002), and in doing so distracted from that which could have been.

As offered by Roberts' (1996, 2001a, 2009, 2010), a superficial accountability is therefore found to exist within this practice in Fiji, 1970-2000. It is one in which moral obligations to report their leadership, and to engage in discourse, were avoided. The Fijian situation (1970-2000) reveals instead a faux accountability and a pretense of parliamentary democracy. In the absence of any real holding to account, unelected leaders and ministry bureaucrats had disproportionate authority. The Auditors General were independent in name only. Although public sector performance auditing is widely accepted in Commonwealth countries, it was essentially adopted in name only here. Asymmetrical power held by elected and nonelected auditees in Government, in particular the Ministry of Finance, led to the discontinuation of a practice that may have revealed the decisions and practices about which such representatives could have been held to account. Such

accountability is one without the moral consequence to which Roberts (2003) refers, and it does not constitute a 'real' accountability in Fijian performance audit report, 1970-2000.

CONTRIBUTION AND FURTHER STUDIES

In countries like Australia, the United Kingdom and New Zealand audit acts were amended to mandate performance audits and while some resistance existed, it seems that accountability demands prevailed. This study fills a gap by revealing a situation which such resistance was, to the detriment of performance audit information, effective. A contribution is made by revealing, through the hermeneutical explorations of Roberts' (1991, 1996, 2001b, 2010), a real situation in which 'accounting' is substituted for 'accountability'. In this case, the government's responsibility to reveal their managerial and political decisions is obfuscated, perhaps driven by the dichotomy of two diverse cultures and power centres. Political supremacy prevailed over democratic principles.

Our results also offer a scope for future studies that can investigate how the Fijian experience compares with other Pacific Island, and developing, nations. The purpose could be to support theories capable of interpreting developing, or non-democratic, as well as developed countries (Flesher & Zarzeski, 2002; Guthrie & Parker, 1999). Our results highlight motivations that may be tested or examined elsewhere. In particular, it is of interest to know whether democratic, disclosure and public service principles are found to be but a superficial picture of real practices in other situations. Resistance found at the political-cultural level has implications for both practitioners and policy makers who find themselves pressured to make compromises that, in the end, run counter to the real value that accountability can provide. Policy makers and auditors may learn from the study what the implications of poor policy are in terms of accountability, and how they be guided by this knowledge. Practitioners and the public could be served by making themselves aware of developments in public sector auditing as this study makes the costs of not doing so, in one situation at least, clear. The cost of failing to communicate using a socialising form of accountability as propagated by Roberts (1991, 2003, 2009, 2010) can create a 'transparency' that has no transparency at all.

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