

Audit as confession: The instrumentalisation of ethics for management control

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Caitlin Scott 

School of International Development, University of East Anglia, Norwich, UK

Abstract

Techniques of audit are a prominent feature of contemporary publicly funded institutions. While such accountability systems are often understood as broadly ethical, critical perspectives note their coercive nature, seeing audit regimes as instruments of governmentality for disciplining and creating self-regulating subjects, diminishing autonomy and premised on an absence of trust. In this article, I seek to extend this critical perspective to the ethics of audit. In so doing I reveal how the roots of apparently modern, scientific systems for eliciting truth are to be found in the Christian rite of confession, audit being one of a number of quasi-scientific disciplines to draw on confession's mechanisms. The article then explores the parallels and implications for aid workers as moral agents and subjects in audit systems. Research with those involved in planning, monitoring and evaluation processes suggests how reporting and audit mechanisms both constrain the everyday work of development as well as reach into the future, delimiting what can be done. Respondents narratives' emphasise their experiences of constraint and frustration as they try to negotiate audit's more distorting effects. These narratives suggest how, in its focus on accountability upwards, audit has more to do with power and control that it does with ethics; and to achieve its purposes, it relies on processes of subjection rooted in confession.

Keywords

accountability, audit, confession, development, ethics, management

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Corresponding author:

Caitlin Scott, School of International Development, University of East Anglia, Norwich Research Park, Norwich NR4 7TJ, UK.

Email: Caitlin.scott@uea.ac.uk

Audit is a pervasive tool of neoliberal governance and management, enforcing the accountability of public actors and agencies via systems of surveillance by such as metrics, indicators and other technologies (Muller, 2018; Shore and Wright, 2018). Much discussion of these systems underlines the claims to ethics of such practices as valid scrutiny of public goods that engages with and draws upon expectations of transparency, to the extent that it might be ethical to want to be audited (Bear and Mathur, 2015; Douglas, 1992; Power, 1999).

In this article I explore the relationship between ethics and audit in the context of international development aid, and work done to scrutinise the results of such interventions. Contemporary monitoring, evaluation and impact assessment tools in the sector constitute complex systems of surveillance for tracking the progress and outcomes of development projects, and as such are key areas for the auditing of development work. There has been a significant increase in these practices in recent decades, in response to demands for greater accountability for, and evidence of efficacy in the sector, deploying technologies aligned to scientific methods and standards of rigour.

I seek to problematise the premise of ethical accountability by exploring the genealogical roots of audit in the Catholic rite of confession. I show how audit borrows key mechanisms for truth-production and discipline from confession, as a ritual in which people are compelled to participate. I also explore how confession played a key role in the formation of the modern subject, *via* the cultivation of guilt around personal responsibility for salvation, thus shaping and instrumentalising ethical subjectivities. Tools of contemporary management draw on notions of scientific rigour to develop and justify their technologies, but also draw on a much longer genealogy and history of governmentality, including methods for shaping the soul. These rituals represent complementary forms of governmentality which both reflect and reinforce the parallel forms of checking done by subjects on themselves. Modern governance may be as much about self-governance, self-surveillance and self-monitoring, but also require verification and judgement on the part of an institutional authority.

Audit emerges as both coercive and primarily for accountability upwards to management, but drawing on notions of ethics to justify itself (Shore and Wright, 2015). In development, tensions arise over the significant distorting effects management systems have, and aid workers' attempts to resolve these bring to the surface the moral conflicts these systems provoke. This suggests that audit's primary focus is power and control, but that it draws on ethics both to improve subject compliance and as a means of justifying itself.

To develop the argument, in the first section ("Genealogies of governmentality ...") I explore genealogy, an approach used by Foucault in the history of confession, its links to contemporary practices of truth-production, and how confession produced a critical mechanism for the production of truth by an individual to a religious authority. This was not only seminal for developing a self-managing modern subject who internalises the need for self-assessment, but also serves as a blueprint for other kinds of authoritative listening or judgement that led to its transfer and use in sciences such as psychology and management. We also see that it has spread more broadly, culturally, such that we can be

said to have become confessing subjects – sharing, divulging, self-analysing – who no longer see this as an effect of power but often as somehow liberating.

In the next section (“From corporate management to development”), I consider the rise of audit in development, how it functions in relation to results-based management, its effects, and how ideas of ethics interact with this. Considering the broad potential scope of ethical concerns in development I then explore the experiences of aid workers and their frustrations with the idiosyncrasies and constraints of audit systems often associated with results-based management (“Frustrating ethics ...”). Here we see how they deploy metaphors of power rooted in politics and religion to frame how they experience limits to their actions as moral agents. The fourth section (“Confession to audit ...”) shows how these examples from aid workers understanding of ethics in their work suggest what Foucault observed as the ways the modern Western state couples methods of subjective individualisation with techniques of objective totalisation (Agamben, 1998). In contrast to its aura of technocratic scientism, audit’s links to confession underline the enduring nature of theological concepts and practices, in particular that of economy (Dean, 2019), despite shifts in notions of supreme authority from god to king to state (Taels, 1995). The broad articulation of ethics in international development is addressed in the following section (“Ethics in international development”), where I explore the tensions between NGOs’ normative goals and the exigencies of the results agenda, and the institutional norms this engenders. In the Conclusion, I show how the parallels between confession and audit continue in the way power uses claims to ethics to effect certain kinds of control.

Genealogies of governmentality: From confession to audit

In applying genealogy as a method of investigation, Foucault endeavoured to pursue an alternative to the centrality of the subject afforded in history and understand the causative links of concepts and contingencies between one period and another (Foucault, 1984; Sembou, 2011). In genealogy as method, no neat original causes were to be searched for, nor unbroken continuities, but rather the emergent moments, accidents and displacements that produced systems of subjection via small and inconspicuous shifts in simple and even mundane forms of power that gradually invaded every day life (Foucault, 1984: 81–6). Such movements are not spectacular moments or types of power, but modest, suspicious and always economic. Core forms of discipline included hierarchical observation, normalising judgement and examinations by professionals (1984: 188). Methods of spatial organisation for visibility shifted from the military camp to the school to the hospital, each replicating systems that allowed better observation and calibration for surveillance (1984: 191). In the shift from ecclesiastical to secular management, knowledges and techniques for managing the pastorate changed, and the work of pastors moved to doctors and teachers; in the 20th century, bearers of new forms of expertise included workplace managers.

In Foucault’s analysis of power, from disciplinary regimes to the management of souls, the role of confession in the production of ethical truths about the self was central in the creation of the modern subject:

It is ... an absolutely crucial moment in the history of subjectivity in the West, or in the relations between subjectivity and truth, where the task or obligation of truth telling about oneself is inserted within the procedure indispensable for salvation. (Foucault, 2005: 364)

In the analysis of audit regimes, Foucauldian ideas of governmentality, regimes of discipline and biopower as a mode of governance have typically been central. The roles of pastoral power and the shaping of ethics are sometimes overlooked but, I argue, are critical for understanding the disciplining of the soul, the pastorate and its individuation, whose subjectification is a prelude to governmentality (Foucault, 2007: 183–4).

In his analyses of the growth of pastoral power, largely through the work of the Christian Church in its consolidation within the Roman Empire through to roughly the 18th century, Foucault analysed how this power shaped the modern subject as individualised, one whose salvation from a potential eternity of damnation had to be achieved by demonstrating faith and obedience. In the development of pastoral disciplinary practices over the centuries, this was assessed most effectively via confession, whereby individuals would examine and share the contents of their soul with priests, who would, in turn, command them to do acts of penance to redeem their sins. As Foucault termed it, this “enmeshed the subject in networks of obedience and the compulsory extraction of truth” (2007: 183–5), forming an essential moment in the development of the modern subject because it lays on the individual the obligation to tell the truth, in order to achieve salvation.

The establishment of the need for confession depended on the cultivation of the notion of guilt and contrition. Confession was, at its core, a mechanism for identification in the interior of individuals of a sense of wrongdoing as well as a sense of guilt, with confession helping them to acquire a deeper understanding of their essence as sinners. The transition to the modern introspective subject was possible because of the process of materialisation of the recognition of guilt and the cultivation of a sense of contrition that confession achieved (Sluhovsky, 2017).

Where before problems of a relational nature might have been thought of as communal issues, now they were individual. This also saw the emergence of a different self from that which came before, roughly as laid out in Greek writings about the self and virtue (Elden, 2005; Faubion, 2011). Christianity changed these dynamics, such that the self changed from an independent one developed through writing and knowing, to a self that had to be subjugated to the will of God, understood as his subject.

The practice of confession grew as the networks of monasteries expanded under the Roman Empire and, at the 4th Lateran Council in 1215, confession and communion were established as annual sacraments for all (Foucault, 1978). With the sacrament of confession established, ideas of guilt and responsibility were spread among the medieval laity via vibrant Catholic pictorial and other cultural forms, that gradually led to an increasingly individualised and disciplined sense of culpability and contrition. An array of exercises for disciplining the soul, such as the spiritual exercises of St Ignatius of Loyola in the mid-1500s, supported these processes (Jose Bento da Silva, 2017). Some 400 years after the 4th Lateran Council, the Protestant rejection of both intermediary priests and corruptible Catholic institutions underlined the direct relationship with God that Christians could

have *via* Jesus. The establishment of a subject responsible for their own salvation allowed a range of values to flourish from this conviction, such as hard work and thrift, that would later be ascribed to the notion of the Protestant work ethic by Weber.

By the 17th century, confession as a technique for the production of truth from individuals was sufficiently absorbed and understood by elites that it was brought into other uses and contexts, including scientific, legal and criminal investigations, and medical and psychotherapeutic diagnoses. In the 20th century this technique expanded into management science, including human resource management (Townley, 1994).

From corporate management to development

To follow a genealogical approach here is not to state at which points or moments in history certain tools were adopted, but to explore how, through the continuation and expansion of concerns of economy and efficiency, these tools have had an intellectual narrative to sustain them and position them centrally as logical forms of management.

We can see how the use of surveillance systems in audit in development continues through the expansion of management systems. From Taylorist models to track the output and efficiency of labourers in time, through refinements of factory production systems, these approaches were refined in the schools of management at major universities by the mid-20th century. By the 1960s, scientific and rational planning had spread from military and corporate management to other areas of bureaucratic project management and planning, as new technocratic systems such as PPBS (planning, programming and budgeting systems) at the World Bank were brought into use. In a later preface to his critique of World Bank projects, first published in 1967, Hirschman notes that the prevailing ethos was that “the scientific determination of correct investment choices seemed to be within reach” (1995: ix). His critique, he noted, ran rather counter to the trends at the time: “In this intellectual atmosphere, it was to act as something of a spoilsport to call attention to very different, and much more problematic, levels of concern about projects” (1995: ix).

From the 1970s and the development of the first log frame by Fry Associates for USAID, these systems expanded into the British aid system through the late 1980s and into the 1990s (Kerr, 2008). By the 2000s, the results agenda brought the increased standardisation of log frames and then results-based management systems into the aid system (Cooke and Dar, 2008; Eyben et al., 2015; Girei, 2016; Kerr, 2008). This was broadly continuous with the application of wider New Public Management systems across the public sector in the UK from the 1980s onwards. These technologies for management at a distance put to use an array of quantifiable indicators: from league tables for institutions from primary schools to universities, and individualised technologies such as performance targets, such that professional performance is now subject to regular monitoring via an ever-expanding array of metrics (Muller, 2018). These processes are typically one-sided demands for transparency from those in positions of power scrutinising the performance of those below (Shore and Wright, 2015). Accountability does not typically travel downwards.

In aid, the results agenda was linked to demands for greater evidence of aid effectiveness, and produced initiatives to both harmonise and streamline aid with a focus on outcomes. Formally, this was about using evidence to be both transparent and more rigorous about what is and isn't achieved in development, an apparently ethical way of ensuring the most effective use of limited funds. The expansion of these systems across the sector's donors and institutions, and their broad standardisation means that project management in aid is now heavily technical. Aid workers now need to speak a language of project management and results. Evaluation mechanisms today involve vast monitoring systems to track data and progress according to broad sets of indicators from a wide array of locations, and via involving layer upon layer of accountabilities that move upwards towards a global oversight, a panopticon of data for power, the privileged views that those at the tops of organisations can have.

In applying the concept of audit to these processes, I follow a route developed by others (e.g., Shore and Wright) to consider the expansion of audit from its origins in accounting to encompass those practices which apply this logic across new social processes. Audit, as a form of governmentality, has significant effects as it refracts forward into the future, focusing attention and shaping what can be done now in preparation for later assessment. Indeed, at the point of audit in neoliberal regimes, the "intervention has already taken place: in the special adjustments ... already made into those self-checking practices" (Strathern, 2000: 4). Audit events require much behind-the-scenes work, to the extent that for Power (1999) "rituals of verification" are formulaic, procedural happenings. They are also built on a foundation of mistrust – checking that acts happen because it is not presumed that they will always be done suitably, a point I return to later.

Drawing on mathematics, statistics and management sciences, audit systems are presented as both rational and rigorous. These systems are not optional, yet their effects are to frame what is measured, and what is counted – by implication – defines what matters (Cornwall, 2014). Indicators now play a dominant role in development analysis, from the global Sustainable Development Goals to those for individual projects. By focusing on specific elements, these indicators decontextualise and reduce complex problems to simple ones, as noted in relation to the Millennium Development Goals (Fukuda-Parr et al., 2014). A reversal is thus effected, whereby political aims are 'turned into performance targets', that are then contracted out to third parties, including companies and non-governmental organisations (NGOs) (Shore and Wright, 2015: 24). These limited focuses and presentations then enable partial and powerful narratives for political ends (Shore and Wright, 2015).

Audit, and the transparency associated with it, are broadly presumed to be ethical (Bear and Mathur, 2015; Douglas, 1992), as public accountability mechanisms, for use of public funds.¹ Within this framing, a rational social being may expect to be held accountable, because their needs are enmeshed with others', and wish to be seen as ethical. It is thus a kind of act of being in society to expect to be accountable (Power, 1999).

Yet these systems are frequently experienced as coercive, and are based on the idea that checks need to be made because trust cannot be assumed. For professionals, this means that their autonomy, expertise and decision making is often undermined in practice. We see this effect here, in my interlocutors' narratives of the constraints on their choices

created by the management tools donors demand, framed within unequal power relations. This resonates with the roots of audit as a word, which in late medieval English referred to the settlement of accounts between master and peasants in the feudal system (Shore and Wright, 2015).

Today these “rituals of verification” are accepted as necessary, part of the norms, fabric and routine of professional life. They are often enmeshed with individuals’ understanding of their own needs in relation to professional status and reputations, linked to performance management, pay and promotion as key tools of human resource management. Responsibility falls on individuals to invigilate their own performance, and to bear the stresses of being responsabilised for their own behaviour and performance (Sauder and Espeland, 2009). The wider conditions and constraints under which individuals labour are not part of the picture or analysis. These are individualising technologies and forms of governmentality that harness the self instrumentally for specific ends, focusing narratives, effort and attention in specific directions.

Frustrating ethics: Experiencing accountability in aid

This research stemmed from an interest in how the project as a form, and its tools, shape contemporary development practice. Drawing on my time as an “observing participant”² (Green, 2011) in the sector, I spoke to participants working in different roles across the world. Communicating in the technical language of project management, we soon honed in on a range of frustrations and ethical concerns about the practices this language spoke to, whereby certain kinds of results are favoured at the expense of others in the contemporary audit of aid.

Gabriel,³ a senior monitoring and evaluation adviser for an international post-conflict NGO in New York, sat in a glass-walled corner office he had borrowed from a colleague for the call. He started by explaining the work the organisation did, bringing warring parties to negotiating tables around the world, as “important.” He went on to describe how work would be initiated by “requests for help from civil society organisations in the countries,” and that the work was brought to fruition by the many friends and high-level contacts of the organisation around the world.

As we moved on to discuss the tools of management, Gabriel observed how difficult it was to fit this type of work into log frames, given its unpredictable time frames and indeterminate outcomes. He noted that the arrival of more adaptive management approaches was helpful, and that a few donors were amenable. But it was when discussing monitoring and evaluation that his tone became more excited, and he said:

We are getting into my, into my favourite.... That’s one of my favourite things! Because I think that the reason I’m working here right now is because I found a place where I have found, like, a home for this kind of thing.

He went on to describe the typical means of project planning he had experienced before:

there was this front-loading of analysis in the beginning of the project and this kind of, like, assumption that you could predict ... everything ... was ... a waste of time because it actually led to expectations that then would not be met. ...

Even, when I got here ... one of the indicators that was ... a percentage of planned activities that were conducted ...

‘If you are unable to [deliver] you are punished by the monitoring system.... So, like, with the first report I had to write, for donors ... I pushed for us doing away with that indicator because it was, like, actually creating a perverse incentive.’

For Gabriel, as for many others I spoke to, the question of ensuring that a monitoring and evaluation system reflected work accurately was both a professional and a personal one. Gabriel was proud of where he worked, and enjoyed it – but in developing the monitoring systems, working somewhere he could define indicators that made sense to a project was essential. Otherwise there were “perverse incentives,” effectively to lie. The alternative – to report against indicators that could not be achieved – would mean ‘to be punished’. He went on to note that:

those kind of indicators and those measurements that were most important and required by the donors, those were filled religiously and done well and then ... other things that were more interesting ... but ... not required by others, they, they were not done, they were not, just simply, not done.

This production of certain accounts for donors, with required indicators reported against “religiously,” was in contrast to what was useful for project management – these were, according to Gabriel, “simply not done.”

Confession to audit: Structural continuities in ritual

Governmentality operates in a parallel manner both on the soul of the individual and through the institutions which manage these souls. Audit marks the extension of the mechanisms by which subjects conditioned to produce truth do so in secular public encounters, one instance of the progressive expansion of disciplinary mechanics through various areas of life. While confession as a ritual is often conceptualised as a private event, this is not always the case; public examples include early Scottish Calvinist forms and the public events of the Spanish Inquisition (Kamen, 2014). Indeed, in small locations a parish priest would gain a good insight into the moral state of his flock, as well as other kinds of information.

Audit systems and events suggest continuities with confession at a structural level, with four distinct elements shaping both of these encounters. These structural semblances suggest the genealogical links between rituals for spiritual salvation and those for technical or financial accountability. The first element is an individual with a set of behaviours or activities about which an account must be rendered. In the case of

confession, it is to save the sinner from an eternity in hell and, instead, through repentance and penance, find a path to heaven; in the case of the auditing of development projects, it is to provide data on progress or results. The second element is an authority doing the listening, with the power to judge: in the case of the confessional it is a priest; in the case of an evaluation report it is the donor, administrator or agent. A third characteristic is that each of those listeners has a set script for deciphering specific kinds of truths about whether or not the practices in the account were good or bad, and the authority to decide: Has the woman in the confessional been coveting her neighbour's husband? Has money in the project been misspent? Finally, there is the goal towards which these practices are directed. Both audit and confession processes offer a transformation aimed towards achieving a goal. Where in confession this goal is personal and existential, in audit the truth-producing party has to pass a performance management test of veracity and credibility that allows the project they are working on to continue.

In audit mechanisms, and in confession, we see the key features of disciplinary power at work: hierarchically positioned observation by an agent with institutional power, the proffering of a normalising judgement against a standard that should be adhered to, and the examination, here of papers and an account of work. These are disciplinary technologies in their simple, mundane forms.

How these play out for aid workers today is often evident in the way relationships are understood. Linda, a senior manager at a British human rights NGO, described the demands of the project-based funding system "as a kind of very necessary evil that I live with." She reflected on the many implications for her use of time of the need for her to steer the organisation from project to project and constantly account to donors. She decried the effort of:

frankly, just designing new programmes, or responding to donors who are still querying the programme before last, or asking if they can publicise things to do with the programme before last. I mean none of it fits neatly ...

This echoes experiences of aid workers elsewhere, whose time is increasingly taken up with donor reporting requirements (Hindman and Fechter, 2014, 6).

The institutional politics that create this skewed situation are addressed in passionate terms by North American consultants Dan and Bill, who had worked on more creative and participatory forms of evaluation for several decades. Dan framed the tensions in the sector as positioned between communities on the one hand and bureaucrats on the other. The theme of the crippling effects of bureaucratic politics reverberated through our discussion, down a video link to the US, as an obstacle to producing positive change on the ground, rather than a facilitator. As Bill explained:

Most of my training and my experiences have been on the ground, in communities both overseas and here, and frankly, you know, I'm quite convinced that people in communities have a lot of the pieces to the solutions to their problems and so on.... And I've been inside government so ... I know, frankly, how constrained public servants are.

They went on to describe how much of the work they did on trying to get communities involved in reporting systems had been ignored or silenced by donors. “What they do not want is participation, because it gets in the way of your log frames and your schedules and your deliverables,” explained Bill. Specific kinds of knowledge – only those useful to donors – are called for.

When I queried the sorts of institutional obstacles they faced by using more effective participatory evaluation systems, given some shifts to more flexible systems, Dan responded:

Yeah, I mean, a colleague once said to me, ‘Dan, you don’t like log frames but guess what? They are not going to go away because it is the most comfortable way for a bureaucrat to give the illusion that he knows what’s going on without leaving his air-conditioned office.’

The “illusion of control” that bureaucrats have, shaping their accountability needs, echoes [Hirschman \(1995\)](#) reservations about the “hiding hand” at work in project planning, whereby the inevitably unpredictable elements around a project are hidden from view in order to meet donor needs for something neat enough to be funded in the political product that is the project ([Mosse, 2005](#)). This chain of requirements for accountability and reporting produces distortions at multiple levels. In pursuing alternatives with philanthropic foundations that had more flexibility to engage with their work, Dan and Bill looked to those they felt were interested in more honest accounts.

Shaping the ethical self

In framing audit as the instrumentalisation of ethics, we see how confessional rituals play on the guilt of a subject seeking to be “good” – and thus achieve redemption – or to be judged. How that subject has come to be is partly shown through the genealogy of confession, but we also need to understand how the ethics of the subject are managed. For [Foucault \(1984\)](#) four elements arose from of this understanding of the self as a subject of ethics, or subjectivation. They include, first, consideration of the substance – the ontological *what*, that is, the aspect or substance of behaviour being considered and, second, the deontological element or mode of subjection, that is, how people are encouraged to consider their moral obligation, for example in relation to law or religion. A third element is the aesthetic, the techniques or means by which to work on one’s self to induce the correct behaviour. Finally the telos or goal accounts for the kind of being – immortal or beautiful – to which we aspire in making these decisions.

Applied to understanding the way aid workers make ethical decisions, and framing the aid worker in terms of the four elements of subjectivation, the substantive element might see the aid worker grapple with their work as attempting to do good, but also recognising the limitations of that. The mode of subjection points to the idea that, for many aid workers, authority comes from the management systems with which they must comply, but also the moral claims those systems purport to hold – and which produce tensions when management systems and moral claims disagree on how work should be carried out. The third element, of how the aid worker is to work on him or herself, can involve the

question of self-management, of ensuring their productivity remains high and accords with professional standards. Finally, there is the question of the goal or the telos, and this might be about being a good professional and doing good work. Specific forms of self-government relevant at work might include checking on the self in relation to professional performance, ensuring certain standards are achieved and that, as an individual, the aid worker observes work-related norms of behaviour (Alvesson and Kärreman, 2004). These may also include prescriptive notions of achievement according in accordance with the need to comply with ideas of personal productivity and efficacy, within notions that align to the contemporary neoliberal entrepreneurial self (Kelly, 2006).

In exploring the situated ethics of development, it's useful to distinguish between ethics and morals. While morals are often encapsulated in moral codes enforced by institutions, rules and regulations, ethics is about the ways individuals reflect on their own actions, and manage the self (Laidlaw, 2014: 110–11). In thinking of how aid workers grapple with the moral codes set out by the institutions in which they work, we must also ask about the ways they make ethical decisions, and what resources and imaginaries they use to do so. Here the question of freedom is central, as it is a central premise of much Western moral philosophy that a subject is free: after all, without freedom, there is no agency, and ethical choices must be made through actions (Wolff, 2017). However, in considering the formation of morals in the subject, the subject is free to the extent that s/he is equipped with the language and technology for self-understanding and self-mastery (Rose, 1999: 69). In this view, freedom is a resource to be instrumentally managed by and for power. To see the truth as something residing in us, for which we are responsible, but for which we may also be held to account by external judging agents, sets up a mechanism for management of this ethical impulse. Ethics links demands for accountability with our moral nature, and rests on the premise of wrongdoing that makes such checks necessary. After all, without forced transparent revelations (and surveillance), “individuals and organisations might behave in ways that are unjust, unethical or simply unfair” (Docherty, 2012: x). Confession plays a key role here; and yet, in the modern subject, the practice has been internalised. It is not just to doctors that we offer a narrative of our inner selves, but to TV shows, chat rooms, social media. We have become confessing subjects, to the extent that ‘we no longer perceive it as the effect of a power that constrains us’ (Foucault, 2007 [1978]: 60).

So, in the ethical choices made in the course of the working day, aid workers' commitment to integrity and honesty suggests the internalised need to be good. As management demands engagement with metric systems in pursuit of organisational goals, aligned to statements of moral intent, these are presented as rational and efficient and therefore best suited to moral ends. Today's aid workers may experience the “double bind” of reconciling themselves to the “optimistic allure” of managerial vocabulary, as Eagleton-Pierce (2019) notes of Oxfam staff as these systems were unfolded through the organisation. Morally, the goal of improving outcomes through learning cannot be challenged; indeed it is their purpose, but it is bound up with the promise of management-led improvement.

The ways these tools are used in other settings can give the sense of little room for manoeuvre on the part of staff. A Save the Children training document identifies how

accountability for results is both conceptualised within a “culture,” or way of working, and staff management:

A culture of accountability for results, and an expectation that action is taken on the basis of monitoring and evaluation data is at the heart of this, and it should be prominent in performance plans and reviews. (Save the Children and Open University, 2014: 10)

It is also the case that, for many workers, unlike Eagleton-Pierce’s (2019) senior-level sample, their opinions or discomfort may be of little relevance. Major decisions are made at organisational level, and lower ranking staff are not invited to voice an opinion about matters of management, strategic direction or political choices.

Ethics in international development

Development aid is often understood as a broadly ethical endeavour, with agencies and individuals motivated by the desire to alleviate the suffering of others undertaking actions based on normative principles. To move beyond this requires unpacking the ethics of aid at various levels, from the global to the national, and from organisations to individuals.

At a global level, development aid is typically framed as technical and financial assistance given by wealthier nations to those with development challenges. Such apparently noble intent sits at odds with aid’s links to geopolitical and national self-interest (Einarsdóttir and Gunnlaugsson, 2016; Williams, 2012). Larger global questions, such as how much aid should go to whom, paradigms of radical redistribution (Singer, 1972) or global public investment (Glennie, 2020) and its distorting effects on the will to help are marginalised (Cowen and Shenton, 1996; Duffield, 2007; Fassin and Gomme, 2012; Gasper, 2012; Hickel, 2018; Uvin, 1992). Contemporary emphasis on metrics and efficiency, and the audit of these aspects, narrows the gaze and aspirations of development rather than expanding them.

At the level of organisations, moral visions are often linked to historical identities, such as founding principles, from being rights-based or aligned with religious groups. The origins of Oxfam and Save the Children in the UK, as means of assisting those severely afflicted in the wake of two world wars, are typical of the links agencies have to moral agendas or codes.

However, these are not necessarily neat guides to the reality of their work. The rise of NGOs since the late 1990s has run parallel to huge growth in global inequality, a tightening of the stranglehold of market ideology on political praxis, and the rise of branding and corporatisation of these same agencies, amid allegations that some have lost sight of the goals of their radical transformative agendas (Banks et al., 2015). Indeed, allegations in recent years of hypocrisy in the ways British NGOs manage themselves *internally* has not supported this notion of their moral focus (Edwards, 2018).

Many aid workers, like the Ghanaian NGO activists discussed by Yarrow (2008), see their work as motivated by explicitly moral imperatives and internationalist politics, with a strong belief in rights, equality or other normative frameworks. However, any discussion of actors’ moral motivations must recognise the diversity of the sector (Hindman and Fechter, 2014).

The last 20 years of increased and standardised application of corporate management systems and ideas such as competition and branding have been accompanied by a growing professionalisation of the sector. If aid workers once had Paolo Freire on their bookshelves (Mitlin et al., 2007), today their virtual library is likely to be filled with how-to manuals and indicator debates. They are also likely to work across a series of short-term posts, in which internal management systems demand target-based work, underlining the need to see themselves as entrepreneurs and managers of their own destiny, that is, as entrepreneurial selves (Kelly, 2006).

Because the actions of aid workers can involve complex decisions with ethical consequences amid varied contexts, there have been calls over the years for further guidance for aid workers. While the humanitarian sector has some standardised ethical premises, such as the Red Cross code of conduct and the SPHERE standards (Fassin and Gomme, 2012; Slim, 2015), the development sector has no obvious equivalent codifications of values or norms. Nonetheless, moral paradigms that are focused on the actor rather than recipients' perspectives underline the extent to which quality control reflects the needs of auditors rather than beneficiaries.

The rigidity of command-and-control-based hierarchies and their effects on reporting were also apparent when I spoke to Tanzanian evaluation officer Michael. Qualified with a Master's degree and responsible for setting up data-monitoring and collection systems across more than 200 sites for a large bilaterally funded maternal and child health project, Michael's role was curtailed at data collection:

We would like to be involved ... because we are the ones who go to the field ... [but] the discussion really is not on us.... We are not part of it ... because we are not involved in any discussion, we do not know whether or not the data has been used to adapt or change the way the programme was being run in any way. We just collect them ... we send to them team leader; it is gone.

Michael expresses two frustrations here. One is that he is not privy to how the data is being used, which in turn means that the opportunity to adapt data collection to improve programming is being missed. It is also a personal frustration at being isolated and siloed within one function, and highlights how technical work is confined to specific realms, with decision making inaccessible to those whose bounded roles do not include access to management discussions, whatever insights or knowledge they have to share. This is also a common complaint for M&E (Monitoring and Evaluation), a technical area which is often divided off and seen as arena for technical specialists and, despite its purpose – which is to inform project management – often kept separate. This lack of a feedback loop from data to analysis to management, and back again, is one of the critical features missing from the log-frame and related unidirectional processes. Complexity-aware planning, on the other hand, should enable – and indeed prioritise – lesson learning and sharing, but here, in a health project run according to a unidirectional flow of information upwards, the opportunities for programmatic learning were being missed. If audit is like confession in functions or telos, then the opportunity to be open about what is going wrong is being missed, and so too is the chance to atone for mistakes. Instead,

professional pride, institutional systems and the demands of the competitive marketplace for funding in which effective and impressive results must be shown means that mistakes, and the lessons that might be learned from them, are dishonestly swept under the carpet. Here the ethics of the individual aid worker confront both the politics of project presentation and the institutional moral imperative to protect reputations and abide by internal management systems.

The complex set of institutional agendas producing this problem was, for Bill, “the Berlin wall we need to breach” in order to move beyond the system that produced obstacles and poor decision making, with which bureaucrats were comfortable, and shift to system that gives communities a voice in debates about efficacy. Neither Dan nor Bill was seduced by the optimistic allure of management systems. Rather, they had been cogently arguing for a shift in the locus of moral agency to communities in their model, in a crowded marketplace for development tools and ideas where quantifiable results still hold sway. The increase in the “rendering technical” (Li, 2007) of development has ensured the dominance of the scientific promise of management, particularly as translated into ever more streamlined notions, such as dashboards for headline or key performance indicators, as if complex processes of development are as susceptible to analysis via a few key indicators as the mechanical workings of a car.

Conclusions

The discussion of audit and the comparison with confession has not shown direct continuities but, instead, considered genealogical shadows of previous forms of discipline that have carried down the centuries. It illustrates the ways we can illuminate contemporary forms of governmentality by looking at previous forms of discipline and formation. In so doing, I argue that we can also see the presence of sacred and religious forms of control in the ambits of modern managerialism. These are dependent on a compliant soul, who will, among other things, seek to achieve the kinds of norms and standards expected of them in the ritual context.

Aid workers’ narratives underline how audit processes constrain the way they approach the production of truths about their jobs. Donor demands for accountability are increasingly scripted and judged according to a logic of metrics that predetermines what can and cannot be told within narratives of aid that are shaped by wider political dynamics.

I argued at the outset that many observers and actors see audit as important ethically, because it is about transparency, such that results-checking regimes in aid seem ethical because they are about accountability. However audit processes only capture debates about ethics at level of accountability upwards, and make significant demands on aid workers which can shape the very nature of what they do (Ebrahim, 2003; Wallace et al., 2007). Moreover, the terms on which success is judged are decided by those with power and not those on the receiving end of the action, who might be best placed to determine results. The directionality of audit means that its claims to an ethical basis are questionable – audit is primarily about serving power efficiently, not concerns over the outcomes of actions in the views of those affected. The efficacy of audit hinges upon our subjection as

moral subjects, and its power to judge our failure and suitability for redemption. This has been achieved via the central role of confession in shaping the modern self. Audit draws on individual commitment and moral intent, implicating these who work in development “aid,” and responsabilising individuals for their work, while simultaneously curtailing their options in carrying it out.

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ORCID iD

Caitlin Scott  <https://orcid.org/0000-0001-5316-8104>

Notes

1. The kinds of scrutiny and visibility demanded of NGOs receiving public funds seem to differ from those required of private companies like G4S, Capita and Serco, whose contracts are often kept secret under claims of commercial sensitivity and yet whose failures and (lack of) value for money have little impact on their status as contractors (Geoghegan et al., 2020).
2. I spent 15 years working in largely monitoring and evaluation roles in NGOs. While academic accounts of the results agenda are heavily critical, there is a gap between theory in academic development and practice, and it was across this gap that I wished to explore how contemporary aid workers saw the situation.
3. All names used in the article are pseudonyms.

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Author Biography

Caitlin Scott is Senior Lecturer in International Development Management and Practice at the School of International Development at the University of East Anglia (UEA). A former aid worker, her research focuses on issues of ethics and accountability in aid in relation to planning and management. She is currently writing a book about the project form and associated tools as used in contemporary international development.