

The Election of Auditors in Government, A Study of Politics and the Professional

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Abstract:

Although in many countries government auditors are appointed, often in an all-party process designed to emphasize a preference and hope for accounting information to be prepared in an independent manner, many such office holders in U.S. state governments are directly elected. This paper examines one such election, which occurred in the State of Ohio in 1994, and uses this case to explore how the electoral process fosters an interaction between the professional claim and political platforms. The paper follows earlier work concerning “special” government audits in using Weber's discussion of formal and substantive rationality to interpret events. The election of government auditors is seen as providing an unusual opportunity to consider the mixture of auditing and politics. The paper provides observations on the proximate operation of professional claims and political dynamics, and discusses these in terms of the roles of government auditing and of accountancy as a profession. Further research is called for into the operation of auditing in public life.