# Audit, Audit Scepticism and Trustworthiness

September 2022

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# Report Abstract

**1.** All governments must be trustworthy. Trustworthy governments are competent in satisfying their objectives and judicious in choosing their objectives. They also act in the public interest rather than the interests of a select few. But government trustworthiness is near useless if it is not recognised by citizens. And government trustworthiness does not always guarantee public trust. To gain trust, one must successfully communicate one's trustworthiness to potential trustors.

**2.** A common approach to securing government trustworthiness and public trust by creating institutions that regulate the government. Public Auditors such as Audit Scotland provide this regulation. Public Audit differs from private audit in that its remit covers questions surrounding government performance and value, which transcend the traditional financial audit with which private auditors are concerned. Supporters of audit believe that audit supports government trustworthiness and demonstrates that trustworthiness to the public. Opponents of audit argue that audit undermines either government trustworthiness or public trust in government.

**3.** My research had three objectives. Firstly, to establish a theory of public trust and government trustworthiness. Secondly, to examine the relationship between audit practice and government trustworthiness with a view to understanding in what ways audit can positively impact government trustworthiness. The final part of the project established a theory of communication that enables public organisations (including public auditors) to communicate their trustworthiness to the public.

**4.** This is the second of a series of three Audit Scotland reports which will outline the key conclusions of my research and suggest positive recommendations both for public organisations who aim to develop both the trustworthiness of their organisations and public trust in their organisations. Each report will focus on one of the above objectives. The first report explained what it means for public organisations to be trustworthy organisations. This second report will articulate a theory of audit practice that is conducive to government trustworthiness. The third report will articulate a trust-conducive model of public engagement that public organisations can use to build public trust in their organisations.

# 1. Introduction – Audit, Audit Scepticism, and Trustworthiness

**5.** Audit is a form of regulation. One of the aims of audit is that it should make auditees more trustworthy. However, *audit sceptics* argue that audit does not always make auditees more trustworthy, and some, such as Onora O'Neill (2002) and Michael Power (1990), suggest that certain forms of audit might even make auditees less trustworthy. If trustworthiness requires organisations to satisfy their commitments, then audit practice should enhance or improve auditees' ability to do so; if it does not do this, then audit practice does not make auditees more trustworthy.

**6.** In this report, I explore how audits can have a positive impact on the trustworthiness of auditees. To do this, I focus on the following two philosophical questions which relate to the nature of audit:

(1) What kind of accountability does audit aim at delivering?

(2) How do auditors understand what it means for public organisations to meet standards of good performance, efficiency, and public value?

**7.** Whether audit has a positive or negative impact on auditees' trustworthiness depends on how we answer questions 1 and 2, and how we conduct audits based on our answers to those questions. In this report, I look at different answers to these questions and suggest ways to practice audit in consequence of those answers. Ultimately, I will show, against audit sceptics, that audit can be practised in a way that enhances government trustworthiness.

# 2. What Kind of Accountability Does Audit Deliver?

**8.** A key aim of auditing is to provide public accountability. By conducting audits that investigate the financial health, performance, and value of public organisations, and publishing these reports in public, auditors make the government more accountable for its operations. However, accountability is a multi-faceted concept, and the kind of accountability that audit aims to serve can have potentially positive or negative impacts on auditee trustworthiness, and the perception of such trustworthiness by the public.

**9.** There are two forms of accountability that auditors may serve:

- Punitive Accountability – Providing accountability by ensuring that well-performing organisations are rewarded, while under-performing organisations are sanctioned.

- Answerability Accountability – Requiring auditees to justify their operations in terms of the public interest.

**10.** If auditors provide punitive accountability, then audit aims to motivate auditees by the promise of rewards (for successes and achievements) and the threat of sanction (for failures). In the case of Audit Scotland, auditors do not directly practice punitive accountability since auditors lack the powers to directly sanction or reward their auditees. However, this does not mean that auditors can't support punitive accountability. For example, if the purpose of audit reports is to provide some other body, such as parliament, the evidence they need with which to sanction or reward auditees, then auditors are still focused on providing punitive accountability. We can make a distinction here between direct and indirect punitive accountability.

## Direct punitive accountability

**11.** Audit is conducted to determine whether auditees should be rewarded or sanctioned, and auditees administer the rewards and sanctions.

## Indirect punitive accountability

**12.** Audit is conducted to determine whether auditees should be rewarded or punished, and some other body uses audit reports as the justification for those rewards and punishments.

## Answerability Accountability

**13.** Answerability accountability is different from punitive accountability. The purpose of answerability accountability is to require an accountable person or organisation to provide an account of their operations. In other words, the aim is to get the accountable person or organisation to justify some aspect of their work, such as a policy decision, methodology, or output.

**14.** Answerability accountability can lead to punitive accountability in cases where the justification provided by the organisation is poor, or if performance is especially high, and thus rightly deserving of a punishment or reward. However, this is not the goal of answerability accountability. The key difference between answerability and punitive forms of audit is that with punitive audit the purpose of auditing is to determine whether organisations are deserving of punishment or reward, while the purpose of answerability audit is to understand the operations of auditees and to ensure that they can provide satisfactory justifications of their operations.

# 3. What is Good Performance and Public Value?

**15.** Audit Scotland's Best Value reports aim to ensure "sound governance, good management, public reporting on performance and a focus on improvement" (Audit Scotland, 2010: 2). Performance audits focus on specific services and operations to determine whether they are successful and provide public value. All these aims carry with them implicit value claims about what it means for public organisations to provide value to the public. This is an important thing to be aware of, since how auditors understand what public value is will have a big impact on how audit is conducted and how audit affects government trustworthiness.

**16.** In this section, I look at three approaches to public governance. Each approach involves a different understanding of public value and good performance. These approaches are the

- New Public Management (NPM),

- Public Value Management (PVM), and

- The Scottish Approach (SA).

## The New Public Management

**17.** The rise of NPM is often associated with the governments of Margaret Thatcher and Ronald Reagan (Kajimbwa, 2014) and was a popular mode of governance in the 1980s and onwards, particularly in the United Kingdom and Australia. NPM was taken as a response to the previous 'Public Administration' paradigm of governance. Under Public Administration, public organisations were conceived of as special forms of organisations distinct from businesses and charities, and the questions of what it meant for these organisations to provide public value was a question left primarily to politicians, professionals and experts, with little public input (Stoker, 2004; Mulgan & Muers, 2002). Managers also had a lesser role under this paradigm; their roles were limited to ensuring that organisations followed the rules and procedures laid out by politicians, professionals, and experts. Champions of the NPM, such as Thatcher, believed that public organisations' performance would improve if they behaved more like private businesses and corporations. This underlying thought introduced a restructuring of public organisations, specifically, changes regarding how they were run, how they were regulated, and who had the power to determine what it means for them to perform well and deliver public value. In consequence, this led to an increase in hands-on professional management and a decrease in front-line professional management (O'Neill, 2002; Groundwater-Smith & Sachs, 2010), the introduction of explicit standards for

performance and measurement, emphasis on output controls (Lapsley, 2009; Berry, 2007), competition, and greater discipline and parsimony in resource use which comes under the umbrella of effectiveness and efficiency (O'Flynn, 2007: 354). Under NPM, audit reflects the economic and 'business' approach to public organisations. To determine whether an organisation is performing well, the auditor will check whether the organisation has met the pre-established targets, which are generally performance indicators that are expressed in financial terms, be it financial efficiency or profit. The NPM approach is ultimately focused on control and accountability.

## Public Value Management

**18.** In contrast to NPM is a newer paradigm of governance called Public Value Management (PVM), or sometimes, the New Public Governance. This form of governance is seen as emerging from the NPM paradigm (Osborne, 2006). As it is a rising phenomenon, there is less consensus in the literature on what PVM entails; however, its primary tenants can be seen as refining of NPM, such that it aims to keep what worked in that model while developing a more nuanced approach that takes into account some of the criticisms of NPM. The central tenants of PVM are a focus on the creation of public value, where public value is not synonymous with the fiscal values of business and economics (Alford, 2002; Mulgan & Muers 2002; Moore, 1995); the re-establishment of a especially public form of governance distinct from private governance; the collaboration between public, private, and charitable sectors to provide public services (Allison, 2008; Fisher, 2014), and a greater emphasis on public participation in governance (Horner & Hazel 2005).

**19.** The essence of PVM is summarised well by Stoker (2006: 56):

"Public Value Management does offer a new paradigm and a different narrative of reform. Its strength lies in its redefinitions of how to meet the challenges of efficiency, accountability, and equity and in its ability to point to a motivational force that does not rely on rules or incentives to drive public service reform. It rests on a fuller and rounder vision of humanity than does either traditional public administration or new public management."

**20.** It is this rounder vision of humanity that provides a distinctive feature of PVM. When determining the performance or value of public organisations, one must recognise that these questions require a broader consideration of values that goes beyond both the economic values of auditors and managers favoured under NPM but also beyond the values of the professionals, experts, and politicians favoured under the Public Administration paradigm. Instead, it recognises the significance of broad public deliberation and communication, as well as integration between public, private, and third sector forms of organisation and citizens' voices in determining the answers to questions of public value. A final key component of PVM is a shift away from control and accountability and towards a 'performance culture' in which the aim of regulation is less about oversight, monitoring, and control and regarded instead as a constructive process aimed at helping regulated bodies improve their future performance

## The Scottish Approach

**21.** The Scottish Approach can be understood to be a more specific interpretation of the PVM approach to public governance. A document which reveals the current ethos of SA is the Christie Commission on the future delivery of public services in 2011. This report outlined a roadmap into the future of the delivery of public services in Scotland. One key recognition in the report was that public service delivery cannot be focused solely on fiscal or economic matters; services should instead focus on better meeting the needs of the people and the communities that they seek to support. To achieve this, emphasis was placed on a need to "empower individuals and communities receiving public services by involving them in the design and delivery of the services they use" (2011); and increasing collaboration between public organisations to deliver integrated services; increasing collaboration with the private and third sectors to determine and deliver value.

**22.** Specific recommendations to achieve these ends included the creation of a Community Empowerment and Renewal bill, which is established to embed community participation in the design and delivery of public services, as well as founding new connections between different levels of government, and the government and external organisations. Finally, it proposed a review of "specific public services in terms of the differences they make to people's lives, in line with the reform criteria we set out" (2011).

**23.** SA is in line with the underlying philosophy of PVM. In both approaches, to determine whether public organisations provide public value, it is understood that we need to involve not just front-line professionals, managers, and auditors, but include service users, communities, and external organisations. SA also requires auditors to take a bespoke approach to audit, recognising that the inherent complexity of public organisations and services means that it is difficult to accurately reduce performance to strict performance targets.

**24.** There are examples of community empowerment in specific audit reports. For example, the 2014 audit on Self-Directed Support (SDS) engaged directly with service users, to determine how effectively this social care service policy affected their lives. Another example is the 2017 Audit report on Scotland's transport and Ferry Services, in which auditors engaged not only with service users, but professionals working on the transport and ferry services, to determine how effectively the Scottish Governments changes in service delivery affected them. More recently, Audit Scotland published a report on behalf of their Strategic Scrutiny Group, on community empowerment, outlining its core principles, and providing guidance on how best to meet these principles in the future.

**25.** It is important to highlight how SA is compatible with PVM because in the next section I will argue that audit practised under a paradigm of PVM, aiming at delivering answerability accountability, is more likely to build government trustworthiness than audit under PVM, focusing on delivering punitive accountability.

**26.** Here is a summary of the key definitions from this section.

| | |
|---|---|
| Sanction/Reward Accountability | Accountability delivered by rewarding successful organisations and punishing failing organisations. |
| Answerability Accountability | Accountability delivered by requiring the agent held to account to offer an account that explains and justifies their actions, judgments, intentions, and behaviours. |
| New Public Management | Public services should be like businesses; success equated with economic and financial health and stability; empowering managers over professionals; performance measured by quantifiable performance targets. |
| Public Value Management | Public services provide public value, distinct from business and the third sector; demands integrative approaches to determining what is in the public interest; bespoke approach to measuring performance. |

## Problems with Punitive Audit

**27.** Punitive Audit works by motivating organisations and employees to action based on extrinsic rather than intrinsic rewards and punishments. What motivates the auditee is not providing public value, but avoiding punishment, or gaining rewards. This is problematic for several reasons. Firstly, it can pervert the motivations of employees, who become fixated on winning the awards and avoiding punishment, which can encourage a focus on "gaming the system". For example, if a school knows that it can avoid punishment for having too many failing students by stifling ambitious but potentially underperforming students, then they have a motivation to do this rather than risk supporting the ambitious student (Goldstein & Leckie, 2008).

**28.** A second issue with punitive audit relates to the message that this kind of audit sends to the public. As a citizen, if I see that governments are regulated through rewards and punishments, then I may take this as evidence that the government is not especially trustworthy. I may think that the only reason the government keep their commitments is that they are threatened with sanctions or promised rewards. This may lead to a more cynical view of governments. This is the point O'Neill makes when she argues that audit culture creates a culture of scepticism (O'Neill, 2002).

**29.** The third issue with punitive audit is that whether it has public support is dependent on whether the public trusts auditors. If public auditors are seen as 'in the pockets' of auditees or the government, then it is unlikely that one would trust this kind of audit as an effective measure to ensure that auditees keep their commitments. This is one of the reasons that audit independence is a fundamental principle of public audit, enshrined in ethical and auditing

standards, and reflected in Audit Scotland's Code of Audit Practice (Audit Scotland, 2021).

## Problems with the New Public Management

**30.** The main problem with the New Public Management is its narrow focus on what it means for public organisations to perform well and provide public value. On NPM, public organisations are treated like businesses, and their value is determined based on the fiscal value that they provide. There is an overemphasis on financial health as a key determiner of whether a public organisation is succeeding, and the displacement of professionals with managers means that the professional values associated with many public jobs are undermined. Concerning many public services, the value that such services provide extends beyond financial value and in some cases, the value provided by the organisation may be irrelevant to questions of revenue or profitability.

**31.** A second and related problem with NPM is the focus on measuring performance through quantifiable performance targets. These targets often have a distorting effect on the organisation in which the professional values of organisations are reduced to targets that do not quite measure the value provided by the organisation (Power 1990). If performance targets take organisations away from fulfilling their organisational purposes, then this makes organisations less trustworthy, since, as we noted in part 1, a part of what it means to be trustworthy is fulfilling one's commitment to achieving one's organisational purposes. To the extent that NPM distorts organisational purposes, it makes public organisations less trustworthy.

## Combining NPM with Punitive Accountability

**32.** A combination of NPM and Punitive Accountability is problematic for several reasons. First, the combination does not remove any of the problems discussed in the previous sections. Moreover, it may even strengthen a phenomenon known as "measure fixation" (Pidd, 2005). Measure fixation occurs when organisations become fixated on meeting targets as opposed to providing value or achieving their purposes. Punitive accountability audit would foster greater measure fixation since people would be more motivated to care about targets when they are threatened with punishment for not meeting them or promised rewards for meeting them. Under an NPM paradigm measure fixation is especially problematic, since NPM encourages a narrow understanding of what public organisations are, what their value is, and how they should be measured. Thus, organisations not only become fixated on performance targets, but under NPM, it is more likely that such measures will have a distorting effect on the organisation, since under NPM, it is likely that organisations will have a false or incomplete view of what it means for them to provide public value. The combination not only diverts public organisations away from their organisational purposes but provides incentives via rewards and punishments for them to do so.

## The Advantages of Public Value Management & The Scottish Approach

**33.** I argue that audit conducted under a paradigm of Public Value Management is more likely to be conducive to the trustworthiness of public organisations as well as public trust in those organisations. The advantage of PVM is that it does not take a narrow view of public organisations; it recognises that the value provided by public organisations is not equivalent to the value provided by businesses in the private sector, but that they provide a distinct kind of value that must be recognised when thinking about whether public organisations deliver value. The PVM paradigm acknowledges the importance of financial health and stability but also champions bespoke professional values that may differ between different organisations. Thus, audits conducted under a paradigm of PVM must be more bespoke in their approach to auditing, recognising inherent differences between different organisations and factoring these differences into the audit reports. It also requires auditors to go beyond the standard remit of audit, which primarily focuses on fiscal and economic values, to include wider social, political, and moral values that public organisations might provide.

**34.** The PVM paradigm is preferable to NPM since it offers a more accurate characterisation of what public organisations are and what values they provide. This is important because as regulators, it is important that auditors regulate organisations by the correct standards. To fail in this would have the distorting effects of NPM, which take public organisations away from their purposes, thus making them less trustworthy.

**35.** The philosophy of governance that underlies the Scottish Approach is in line with PVM philosophy. The recognition that public service delivery needs to focus more on the needs of citizens and communities and not solely on fiscal matters, and that to do so there must be a greater collaboration not only across government, but across public, private, and third-sector organisations; these are all parts of the PVM approach to government. The reason that such a philosophy of government is less likely to have distorting effects on government operations is that this philosophy has a more accurate understanding of how Public Value is constructed and built. With a more correct understanding, audit practice is more likely to regulate governments in ways that do not pull them away from their organisational purposes. Thus, audits should reinforce rather than undermine trustworthiness.

## The Advantages of Answerability Accountability

**36.** Audit that focuses on delivering answerability accountability is more beneficial to organisational trustworthiness than punitive audit. Firstly, in holding agents answerable, one is not necessarily assessing performance in terms of strict performance targets. One allows qualitative as well as quantitative forms of assessment, which may be bespoke as is appropriate for the audit. This avoids the problem of measurement fixation since performance is no longer measured or construed along these lines.

**37.** A second advantage to answerability accountability is that it empowers auditees and may foster cooperation between auditors and auditees. It

empowers auditees since they have more discretion in providing evidence to justify their operations. For example, if an organisation does fail to meet a specific target, answerability accountability would waver this failure if the organisation were able to provide an adequate justification for why the organisation failed to meet the target. This flexibility encourages sharing information between auditee and auditor, while punitive forms of audit create a more adversarial relationship between auditors and auditees (and more generally, between regulators and the regulated), since auditees know that there is always a strong threat of punishment if they share information which portrays them in a bad light.

**38.** Answerability Accountability is predicated on trust. To conduct answerability accountability effectively, auditors must have some degree of trust in their auditees. They will have to trust that the auditee will have some justification of their operations and that they speak honestly, are open and transparent. This demands more trust because answerability audit involves greater communication between auditor and auditee. One doesn't just demand evidence from the auditee and check whether it meets the set standards. Instead, one needs to have conversations with auditees to truly understand their operations, how they work, and what it means for them to succeed. From a public engagement perspective, this also presents a more positive picture of public organisations. It does not present the picture that public organisations can only be trusted if they are threatened with punishment and reward; it presents the picture that public organisations are organisations that have reasons for their operations and can justify those operations in public in (hopefully) a satisfactory way.

# 4. Conclusion – Answerability Audit under PVM

**39.** In my thesis, I conclude that public audit is best practised as answerability audit under the PVM paradigm of governance. To make public organisations more trustworthy, any regulator needs to make sure that they satisfy the following conditions:

   (1)  An accurate understanding of the function and purpose of one's auditee

   (2)  An accurate understanding of what it means for the auditee to provide value

   (3)  A correct understanding of what it means to be trustworthy

   (4)  A method of measuring performance that is grounded in a proper understanding of (1) – (3)

**40.** To be trustworthy, a public organisation must be the sort of organisation that is judicious in selecting its commitments so that it only makes commitments it can keep. Any form of audit regulation that gets in the way of an organisation fulfilling its commitments would make that organisation less trustworthy. Moreover, any form of audit that distorts or pulls organisations away from fulfilling their commitments makes that organisation less trustworthy.

**41.** Bearing the above in mind, the PVM paradigm of governance offers the best interpretation of what public organisations are and what it means for them to provide value. Public organisations provide values that extend beyond the purely fiscal values favoured by the NPM paradigm. For this reason, auditors must understand public organisations under this paradigm of governance. To be trustworthy, an organisation must meet its commitments. Thus, the goal of any form of regulation should be to determine whether an organisation is meeting its commitments. Of course, different forms of regulation, and even different forms of audit, will focus on different commitments. Nevertheless, it is always important when auditing to be aware of all an organisation's commitments, since a failure to meet the commitment that one is auditing about may be due to an incompatibility with, or a privileging of, some other organisational commitment.

**42.** Answerability Audit is the method of performance that is grounded in a proper understanding of (1) – (3). Answerability audit is a more interactive form of audit in which auditees have a significant contribution to make in justifying their operations and in explaining the values that are represented by their institutions. It is through this form of audit that auditors can be aided in their understanding of what it means for a given organisation to perform well, and it

will also help auditors understand what the core commitments of a public organisation are.

**43.** To some extent, auditors must practice some distrust in their auditees. Professional scepticism is an important and necessary component of audit practice. However, practices of audit that overemphasise distrust and scepticism can become corrosive to positive relationships between auditors and auditees. And they may, as O'Neill suggests, contribute to a broader culture of suspicion. In this section, I have made a distinction between punitive accountability and answerability accountability. Punitive accountability provides accountability through punishments and rewards. It is a form of accountability that overemphasises distrustful behaviour, and one that, I argued, is likely to contribute to a culture of distrust. It is certainly this kind of accountability that audit sceptics have in mind when they criticise audit practice as corrosive to trust and trustworthiness. On the other hand, there is answerability accountability. Answerability is not about punishment or reward, but about ensuring that the accountable person or organisation can justify whatever it is they are accountable for. This form of accountability is more inclusive than punitive accountability; it does not demand auditees to adhere to strict performance targets unless doing so is appropriate; it requires auditors to take a bespoke approach to determine whether an auditee can provide an adequate justification of its operations, and while it requires auditors to have a healthy professional scepticism in auditees, it need not require an overly adversarial approach, since auditors are ultimately neither providing nor supporting the provision of, punishments and rewards, except in extreme cases.

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