Max Planck Institute for
Social Anthropology
Working Papers

Towards 'Audit
Culture' in Sierra
Leone?
Understanding
'quality assurance'
at the University
of Makeni

Towards 'Audit Culture' in Sierra Leone?
Understanding 'quality assurance' at the University of Makeni[1]

David O'Kane[2]

Abstract

Audits and audit-like mechanisms have been as important in the colonial and postcolonial past of Sierra Leone as they are today, and yet their social consequences in this West African state have always been contested and unpredictable. Contemporary anthropologists of policy tend to see the present, global wave of auditing as part of a world-wide neoliberal challenge that seeks to radically reshape local cultures and social systems. Using the introduction of quality assessment methods at the University of Makeni (UNIMAK), Sierra Leone's first private university, this paper argues that while the introduction of audit and audit-like mechanisms into new spheres of social life is socially significant, it may not have immediately predictable consequences in the post-civil war order of today's Sierra Leone. Audit mechanisms at UNIMAK are placed in a wider context that draws on the history of audits as a technology of power in this former British colony.

Introduction

For the past several years, a social experiment has been underway in Makeni, the capital of Sierra Leone's Northern Province. The private University of Makeni was founded a few years after the civil war of 1991–2002 by members of the local Roman Catholic church, who felt that in the post-war situation there were new opportunities for the creation of badly-needed educational infrastructure in Sierra Leone's northern province. The founding of the University of Makeni (or UNIMAK) was intended to assist in Sierra Leone's recovery from that war through the expansion of educational opportunities and the creation of a new, trained and educated work force. This new private university was not only a key step towards helping to end the Northern Province's historical lack of educational infrastructure, it also represents a radical innovation in the country's long history of tertiary education. Although Sierra Leone was the first country in West Africa to build a western-style university (Fourah Bay College, founded in the 1840s [Paracka Jr. 2003: 38–39]), private third-level education was not permitted in the country until the early 21st century. The change in the law that made private tertiary education legal only came about after intensive lobbying by UNIMAK's eventual founders.[3] In the past few years, this change in the law has led to the creation of other new private third-level institutions in Sierra Leone, many of which are seeking affiliation with UNIMAK. This new wave of private tertiary institutions in Sierra Leone put auditing on the agenda at UNIMAK, which in turn provided the inspiration for the central question at the heart of this paper: what does this spread of auditing into these new institutions mean for Sierra Leone, and for our understanding of 'audit culture'?

The concept of "audit" is derived from accounting mechanisms for the quantitative measurement and monitoring of enterprises' financial states. In the 20th century, it began to take on a broader meaning, that covered a broader set of practices:

> "Whereas 'review' conveys the idea of repeated surveillance, 'audit' as a process in which 'A can require B to give an account of compliance with a set of expectations or standards' captures better the nature of the mechanism as a combination of coercion and voluntary engagement, and of collective peer oversight combined with self-revelation and anticipatory self-regulation." (Cowan 2013: 118, citing Beitz 2009: 34)

Such mechanisms and practices go beyond the simple quantitative measurement of an enterprise's financial transactions or its compliance with relevant laws[4]. Since the late 20th century, there has been a worldwide movement towards the application of auditing to questions of the quality of goods and services, including educational services (Power 1997: 57–58). In the area of education, quality assurance has been defined as efforts that involve "planned and systematic review process of an institution or program to determine whether or not acceptable standards of education, scholarship, and infrastructure are being met, maintained, and enhanced." (Materu 2007: 3) Such

---

[3] During the period of the one-party state in Sierra Leone, the University of Sierra Leone became one of the few centres of political opposition to the regime. This may account for the refusal to allow private tertiary education to exist in the country, as this would have opened up fresh areas of political dissent in the country. By the 1990s, the civil war was in progress, and the existence of this conflict prevented positive social innovations of any kind.

[4] The legal systems of most contemporary nation-states require that private and public companies will retain records of their financial transactions, their revenues, and disbursements and that these records will be available for scrutiny – that is, they are legally bound to keep their recordsbe available for audit. The degree to which that scrutiny is effective tends to vary from case to case, however.

efforts involve a need to make 'quality' auditable and often entail the introduction of quality assurance measures into areas where they may be inappropriate (Jauch and Orwig 1997).

This paper is based on fieldwork research which included the observation of the introduction of audit practices into a recently founded private university in Makeni, the capital of Sierra Leone's Northern Province. With the globalisation of the world economy in recent decades, audit mechanisms have been spreading into new geographical and social zones.[5] Some of the new social contexts in which auditing is now appearing are very different from those in which auditing first appeared as a mechanism of financial accounting and social oversight. Contemporary Sierra Leone is one such context: in this west African country, there has been a relationship between audit practices and power since the colonial era (which began in the late 18th century, continuing until Sierra Leonean independence in 1961), but that relationship has been consistently complex, difficult, and ambiguous. This has been as true historically as it is today, and is likely to continue into the future, as exemplified by the introduction of quality assessment measures into the relationship between UNIMAK and its aspiring affiliates. The introduction of audit mechanisms to the UNIMAK community (as part of a system of 'quality assurance') elicited a response from that community that was ambiguous at best, and which revealed significant differences of opinion between key members of its staff. As Sierra Leone continues to recover from the effects of civil war, and if it continues to experience economic growth, it is likely that there will be a perceived need for increased audit mechanisms. Even as the country reshapes its relationship to the global economic order, however, local conditions will persist. It is these local conditions that will ultimately determine the social application, and social consequences, of auditing in Sierra Leone. This, in turn, will have implications for the ways in which anthropologists try to understand 'audit culture', governance, and neoliberalism in the 21st century.

'Audit Culture' in a Neoliberal, Globalising World

A tradition that goes back to the work of Max Weber has seen auditing as not only a technical process but also as a cultural practice that carries key rhetorical messages with it as it spreads into new cultures and social contexts (Carruthers and Espeland 1991: 34). In the emerging capitalist societies of early modern Europe, the technical mastery of double-entry book-keeping brought with it a wider set of dispositions, ideologies, and rhetorics with which that system of record-keeping had strong elective affinities (ibid.: 40). It was an important part, in other words, of the changes the protestant ethic wrought on human societies as it spread the "spirit of capitalism" (Weber 2001 [1930]). It is also strongly associated with the organisation of modern societies around principles of rational and non-arbitrary systems of governance. Such systems are presumed to be opposed to the patrimonial systems of power, which characterise many African polities and which are opposed by the spread of globalisation and neoliberalism.

The spread of globalisation and neoliberalism over the past thirty years has been strongly associated with a global growth of auditing, to the point where one writer speaks of an 'audit explosion', a new situation in which the practice of auditing has been employed more and more frequently in a rapidly increasing number of new contexts (Power 1997: 3). In the light of this ramifying spread of audit practices, some anthropologists and others have raised the question of

---

[5] See, for example, Mennicke's work on the introduction of auditing to post-Soviet Russia (2008, 2010).

'audit culture' as a defining phenomenon of the 21st century.[6] How this might be precisely defined, and what it would mean in practice, remains to be seen. In a discussion of the role of 'corporate social responsibility' in the mining industry, for example, 'audit culture' is seen as part of a wider effort to establish new and sustainable forms of accountability, forms which will emphasise "accountability's more relational and interactional aspects" (Kemp, Owen and van der Graaf 2012: 1). Accountability is vital to the definition of 'audit culture' used by these writers. While older definitions of accountability saw it as something, which flowed upward to external social agents and flowed through "formalized reporting processes", these authors regard it as something that is now true of organisations' internal structures and their relationships with stakeholders (ibid: 2).

For these writers, then, 'audit culture' is viewed as a broadly positive phenomenon, one associated with the efforts of mining corporations to meet the requirements of 'corporate social responsibility'. Other writers see 'audit culture' as a far more questionable phenomenon, one whose central tendencies aim to insidiously alter power relations (in, for example, the academy) by stripping professionals of their professional autonomy and imposing on them requirements to meet targets whose grounding in reality is at best debatable (Shore and Wright 1997a; Amit 2000; Strathern 2000a). In the work of Cris Shore and Susan Wright (1997a, 1999)[7] 'audit culture' denotes a wider set of changes that were believed to stem from the introduction of auditing in British higher education. Under the pressure of audit mechanisms, higher education professionals and their organisations would come, via audit mechanisms, under the pressure of disciplines akin to those experienced by private enterprises subjected to market forces. For these authors, 'audit culture' is emphatically a part of neoliberalism, and its effects are at best likely to undermine the effective delivery of higher education by those institutions charged with that task.

Other writers have discussed the rise of audit culture in British higher education, some concurring with Shore and Wright and others remaining more circumspect. Hoecht, for example, argues that the fears of the erosion of professional autonomy are real, but that the requirements of accountability and professional autonomy are not necessarily irreconcilable (Hoecht 2006: 556). Other writers dealing with audit culture in a neoliberal context warn against overestimating the power of auditing to reshape cultures. Harper's ethnographic account of an International Monetary Fund (IMF) visit to an unnamed country in the former Soviet world, for example, concludes that such missions aim not only at acquiring the "right information" but to do so through an "analytic and social process", which does not necessarily grant those who participate in it total powers of surveillance and control (Harper 2000: 50). As a result, in the case described by Harper, "determination of the facts of the case may be difficult to achieve" (ibid.: 51). The implication of this for the growth of a global 'audit culture' is that it may ultimately lead to a world audit society that is "perhaps much less rational in the Weberian sense than we may think" (ibid.) – and if those outcomes are not in conformity with the Weberian model of rationalisation, then their effects on both individuals and the societies in which they live will be diverse and variable.

To better understand the spread of audit culture around the world, then, it may be better to begin by acknowledging the persistence of local conditions and local peculiarities. Rather than leading to a homogenised world culture, globalisation has led and will continue to lead to new forms of hybridity and diversity across local contexts. As Timothy Mitchell puts it, analyses of the world situation must recognise the "variety of local, regional, and global forces whose combination

---

[6] See, for example, the essays collected in Strathern (2000c).
[7] See also Shore (2008) and the papers collected in Shore and Wright (1997b).

shapes the particular histories of capitalist globalization, producing different versions in different places." (Mitchell 2002: 247) The effects of neoliberalism and globalisation, and the technologies of governing they bring with them (such as auditing for quality assurance), are ultimately determined by local conditions and the analysis of audit culture must build on this fact:

> "Technologies of governing do not diffuse only because they are forced down the throats of indigenous actors by powerful Western governing agents, although this sometimes may be the case. Rather, they often serve some sort of purpose in the management of social relations in a local context. (…) The global rise of audit culture needs to be understood in a broad, anthropological, comparative framework, not one narrowly concerned with a critique of ideas that diffuse from the West." (Kipnis 2008: 286)

The extension of quality assurance measures at the University of Makeni, therefore, and the spread of audit practices in Sierra Leonean education more widely, will need to be understood in terms of the local Sierra Leonean context and its conditions. That context has been radically shaped by the history of Sierra Leone since the late 18th century. In the next section I turn to the ways in which audit practices have existed in and been modified by that history. Ideas from the West have been diffusing into Sierra Leone ever since the founding of the Freetown colony in 1787. They continue to diffuse into the country today, but the course and outcomes of that diffusion are particular to Sierra Leone – and will continue to be in the future.

Auditing in Sierra Leone: an ambiguous history

From 1787, when the Freetown colony was founded as a refuge for liberated slaves,[8] to the independence of Sierra Leone in 1961, audits, audit-like mechanisms, and other forms of oversight were a key part of the methods of administration used by the British colonial power in the territories which today comprise the Sierra Leonean state. Throughout the colonial period, the colonial administration extended forms of oversight and surveillance into the economic and social life of the colony, though in ways that were always complicated, contested, and limited. One of the major consequences of this historical experience is that, in both colonial and independent Sierra Leone, auditing and related measures of oversight have not always been consistently applied in a uniform fashion. In the postcolonial context, audit reports often became objects of controversy during moments of crisis and political instability. I argue in this section that for reasons rooted in the colonial era, audits and cognate activities in independent Sierra Leone have not played the role of a sober, rationalising, and totalising mechanism of social control, but have rather been highly politicised phenomena, especially at moments of crisis or reconstruction. In order to understand today's audit culture and quality assurance in Sierra Leone, whether in public institutions or private ones like UNIMAK, it is necessary to put those present-day practices into a historical context.

Administering Sierra Leone through Auditing: the colonial era and after
Major reforms to the British civil service took place throughout the 19th century, both in the home islands and in the major areas of British colonial rule, such as India (Thomson 1950: 131; Osborne 1994). These reforms were part of the same rationalising process identified by many at the heart of modernisation, and they included new demands for accurate information for use by administrations

---

[8] It would become a British crown colony in 1808.

of all kinds. By 1848, sixty years after the Freetown colony's foundation, its vital statistics were being regularly cited in the annual reports on the British state's colonial possessions (Danson 1849: 385–386). By the mid-1920s, the colony's administration was subject to frequent financial audit inspection (Goddard 1969 [1925]: 235). At the same time, following the extension of colonial rule deep into the interior of Sierra Leone, the system of indirect rule[9] used there relied on the collection of data in 'village registers', whose collection was overseen by local paramount chiefs (Fanthorpe 2001: 380). Efforts to rationalise this system, which were begun in the 1930s and continued up to the end of the colonial era, "entrenched the village register as the basis of chiefdom governance." (Fanthorpe 2001: 380) Local taxation was an important part of chiefdom activities, and revenues thus obtained were to be deposited in local treasuries that would be submitted to audit, under the tutelage of a District Commissioner (Manson et al, 1939: 147–148). In 1943, auditing procedures were also imposed on the nascent co-operative sector in Sierra Leone (Manson, Browne and Callow 1943: 222).

In the wake of the Second World War, the colonial government extended the powers of District Commissioners to engage in "intervention by inquiry" into "the affairs of Chiefs and Native Administrators", and in some cases this would involve the use of chiefs as "assessors" (Kilson 1966: 195). At the same time, and in spite of the audit methods the state tried to deploy in these cases, corruption at Chiefdom level remained a serious problem, one that was "especially common in the small and financially weak Native administrations." (Kilson 1966: 196) By the 1950s, as Sierra Leone began to move towards political independence, the state's capacity to gather effective information about the Sierra Leonean economy remained limited, as the lack of a statistical department impaired the ability of the state to "do any proper planning."[10] (Cotay 1959: 212) This did not, however, lead to any enhancement of the state's information-gathering capabilities. The consequences of the lack of such capacity would soon become obvious in independent Sierra Leone.

Sierra Leone's independence in 1961 was attended by a great deal of optimism, but as the 1960s closed, it was becoming clear that Sierra Leone was rapidly evolving towards autocratic, one-party rule, even as it retained much of the key political structures of the later colonial period (Allen 1968: 305). Part of the drift towards crisis and autocracy involved the politicisation of auditing. The Director of Audit in the new state issued a report on the national accounts, which became a target of furious political controversy (ibid.). Among the objects of this report was to investigate into malpractices in the government rice marketing monopoly. What should have been a calm and uncontroversial investigation of (amongst other matters) the marketing of a vital staple food became, instead, a major focus of political controversy – and political conflict[11] (ibid.: 309).

---

[9] Indirect rule has been defined as that system of colonial rule in which European administrators relied on collaborators drawn from local political elites, with whom they had a patron-client relationship (Berman 1998: 316).

[10] Planning would shortly be high on the political agenda in independent Sierra Leone, as it became seen as the proper tool for achieving development goals (Schneider 1962: 11).

[11] A related problem was a legacy of the colonial period, the wholesale retention of a body of British company law whose appropriateness for Sierra Leonean conditions was questionable. When, in 1930, a Companies Act had been introduced in Sierra Leone, it merely adapted the British Companies Act of the time without any regard for local conditions or business practices. British company law had previously been extended to Sierra Leone in 1908 (Hogg 1917: 104). A peculiarity of this law was that it allowed private companies to effectively avoid oversight and scrutiny of their activities: "In Sierra Leone during the last 30 years, some 600 companies, including all the largest and economically and politically strategic companies, have been operating in trade, industry, agriculture and mining as private companies – and as such exempted under the Act from publishing their financial statements. The economic and social consequences of virtually all companies enveloping their trading and financial operations in almost complete secrecy can scarcely be ignored indefinitely." (Dixon-Fyle 1970: 454) In 2009, a new Companies Act was passed that requires private companies to submit to more rigorous inspection (Government Printing Department, Sierra Leone 2009).

The political history of post-independence Sierra Leone unfolded against the background of economic turbulence that set the stage for civil war. From 1950 to 1972, Sierra Leone experienced an average economic growth rate of seven per cent per annum (Zack-Williams 1995: 54). Even in the initial years of independence, however, serious defects in Sierra Leone's governance and economic policy were emerging: growth rates slowed in the 1970s, and the country entered an economic 'nose dive' after 1980 (ibid.). The decade that followed was "characterized by balance-of-payments problems, rising inflation, a collapsing exchange rate" and other forms of extreme economic malaise (Conteh-Morgan and Dixon-Fyle 1999: 102). In Africa more generally, this was also the decade in which the era of structural adjustment in African economics involved severe disruption to African societies, and produced extreme hardship for millions of people all over the continent, with numerous states (including Sierra Leone) relapsing into "increasing illiteracy, rising child mortality, and increasing malnutrition." (Logie and Woodroffe 1993: 42)

The first structural adjustment plan imposed on Sierra Leone by the IMF brought deregulation, privatisation and currency devaluation to the Sierra Leonean economy (Zack-Williams 1999: 146). These plans did nothing to arrest the degradation of Sierra Leone's infrastructure, or the fraying of the social fabric that went with it, and arguably accelerated these processes, hastening the social collapse that would arrive with the civil war of the 1990s. The single-party regime that emerged from the early phase of conflict in independent Sierra Leone held on to power until the early 1990s. One of the first measures taken by the National Provisional Ruling Council (NPRC) military junta, which overthrew the old regime in 1992, was to launch inquiries into the misappropriation and misuse of public funds in the years of the one-party state led by Siaka Stevens and his successor Major-General Joseph Saidu Momoh (Kpundeh 1994: 141). Although it was perceived by one writer that the commissions of inquiry set up by the junta were "being successful in its determination to document, expose and punish *all* dishonest transactions", corruption continued to be a major problem, as it is today (Kpundeh 1994: 146–148). Meanwhile, the civil war worsened and intensified, spreading across the entire territory of Sierra Leone (Conteh-Morgan and Dixon-Fyle 1999: 134–136).

The civil war remains the most destructive event in modern Sierra Leonean history. Following the war's end, Sierra Leone became a sort of laboratory for social and political reconstruction. Numerous changes to governance were introduced in the changed post-war environment. Among these was the creation of an Anti-Corruption Commission (ACC), whose mission was to be to identify and prosecute cases where corrupt practices had occurred in the management of state funds, and to prosecute those responsible (Doig et al 2007: 255). The record of this new office has, so far, been mixed:

> "In its early days the ACC struggled with limited autonomy, engaged in questionable practices, and failed to meet expectations. Nonetheless, since the enactment of stronger anti-corruption laws in 2008, the ACC is slowly picking up pace, as evidenced by its improved use of its investigatory and prosecutorial powers." (Walker and Burchert 2013: 183)

It is too early to tell if the ACC will make and serious difference to the level of corruption in contemporary Sierra Leone, or if it will be to stabilise itself and make itself a potent agency capable of disciplining those in charge of Sierra Leone's finances. What we do know is that the ACC is part of a wider set of agencies with audit and audit-like powers, a set of agencies, including the National Audit Service, which are playing a role in the nation at large – including in places such as Makeni.

The National Audit Service of Sierra Leone, which was a branch of government for a long time, is today an independent statutory body. Among its activities are the production of reports on the state of the nation's education system, reports that often involve the use of auditing techniques:

> "We have undertaken this Performance Audit on the Inspection and Supervision activities in Secondary Schools, highlighting the poor performance of pupils at the West African Senior Secondary School Certificate Examinations (WASSCE) and the key role inspection/supervision should play in securing a high quality of teaching and learning and, consequently, in improving the performance of pupils." (Auditor General of Sierra Leone 2009: 3)

The audit service's report of 2011, meanwhile, listed a large number of areas in which the delivery of education services is inadequate. These range from practical matters related to the handling of monies (school fees received, for example), to more arguable areas relating to teachers' professional conduct and development:

> "An examination of teachers' personal files at various schools disclosed that teacher appraisals were not done. There is therefore a risk that performance of teachers/staff may not be measured fairly in terms of their general conduct, sense of responsibility and devotion to duty. It is recommended that, with immediate effect, the Schools' Head Teacher/Principals should start using the appraisal forms supplied by the Ministry of Education for annual appraisal of teachers and details forwarded for to ASSL for verification." (Auditor General of Sierra Leone 2011: 280)

The specific points concerning the "general conduct, sense of responsibility and devotion to duty" relate very strongly to the introduction of "quality assurance" at the University of Makeni. UNIMAK is officially under the oversight of the Tertiary Education Commission (TEC), a body founded in 2001 by the Government of Sierra Leone and charged with a number of functions (including collating and publishing data on higher education institutions) that it cannot always discharge effectively due to its lack of funding (World Bank 2013: 17–18). Among the duties of the TEC are the carrying out of quality assurance activities. The major drive to bring in these activities (and the 'audit culture' they bring with them) at UNIMAK is drawn from its internal culture and its internal administrative cadre. I now turn to the UNIMAK experience of quality assurance through audit.

Quality Assurance and 'Audit Culture' at the University of Makeni: the first steps

Since the end of the civil war, Sierra Leone has been passing through a period of reconstruction, which has included the restoration of a competitive, multi-party political system, an increase of foreign investment in areas such as biofuels and mining, and a return to high rates of economic growth. With this return to high rates of growth has come a new phase of social change in Sierra Leone – a resumption of expanding modernisation in at least some areas of what is still a largely rural, agrarian society. A key feature of this process has been the expansion of rationalised systems of administration, governance, and bureaucracy. Jackson[12] (2005: 56) argues that members of the local state administration aspired to the reconstruction of the state bureaucracy, which they

---

[12] This writer argues that the pre-war bureaucracy, as it was conceived by the members of that administration, was "largely mythical" (Jackson 2005: 56).

perceived as having continued to function even amidst the "barbarism" of civil war. Among these features has been the gradual reconstruction of the national education system. This has included not only the partial and gradual reconstruction of the state education system, but also the emergence of private educational institutions.

By changing the law to allow the existence of private universities in Sierra Leone, the post-civil war government not only cleared the path for the creation of UNIMAK but also brought the country into line with other African countries, where private tertiary education is a rapidly expanding part of the wider education system. In a 2008 survey of six African countries,[13] Beverley Thaver (2008: 130) argued the private third-level education sector in Africa was an extremely heterogeneous one, whose features were highly varied from one country to another, but which, (with the single exception of Zimbabwe) was experiencing rapid growth throughout the continent. This growth was driving rapid legal and institutional changes in the countries surveyed, changes which ranged from those related to the accreditation of institutions, to growth in enrolment, to the appearance of for-profit educational establishments alongside non-profit educational institutions. The latter distinction is arguable, given that in most of the countries surveyed by Thaver teaching staff at private institutions (for-profit and non-profit alike) were usually part-time academic staff, who were also employed at state-run public institutions. The ability to employ part-time staff on this basis therefore involves a *de facto* state subsidy to private institutions. While this does not apply to UNIMAK, which does not receive state money (it is funded by student fees and donations from other Catholic universities in Europe and the United States), and where most teaching and administrative staff are employed on a full-time basis, this continuing relationship between private tertiary education and the public education sector does highlight an important aspect of the private tertiary-sector wave in African higher education, and of the wider social processes in which that wave is embedded.

In 2011, the central government in Freetown announced that it would be drawing up new "performance contracts" with public bodies, including educational bodies. That a private institution like UNIMAK – Sierra Leone's first private tertiary education body, after all – should be inclined to participate in a new wave of audit-like and audit-related procedures in Sierra Leone indicates that there may be, in Sierra Leone, a new phase of the sort of procedures discussed in the preceding section. In that section, we saw that there was no smooth and uncontested rolling out of audits and their rationalising effects over past decades in Sierra Leone. Here, I argue that while there is still likely to be contestation and uncertainty over the extension of audit and audit-like practices to new spheres of social life in Sierra Leone, these will occur in a context that has changed since the end of the civil war in 2002.

Part of this change includes the emergence of new bodies charged with overseeing Sierra Leone's construction of a functioning representative democracy. Although related to the state and the public sphere, this is not without consequence for the private institution that is UNIMAK. On 24January 2013, the University of Makeni announced that it was awarding affiliate status to the Institute of Electoral Administration and Civic Education (INEACE-SL), an initiative of Sierra Leone's National Electoral Commission. The INEACE-SL is part of a wider capacity building project and is intended to "provide the Sierra Leonean public and other nationals […with] in-depth knowledge of basic electoral processes, civic education and communication skills", as part of a general effort to strengthen the country's ability to conduct free, fair, and peaceful democratic elections (University

---

[13] The countries referred to in Thaver's study were Ghana, Nigeria, Tanzania, Uganda, Kenya and Zimbabwe.

of Makeni 2013). In the press release in which the relationship between the two institutions was announced, it was stated that UNIMAK would initially award degrees and diplomas to students of INEACE-SL, and would over a longer period, assist in the development of INEACE-SL as an "independent tertiary education institution". This relationship and these processes would be overseen by UNIMAK's Office of Affiliation and Quality Assurance, which was itself in its infancy. The creation of this office was a very recent innovation in the on-going process by which UNIMAK builds up its capacity and internal structures, and involved an effort to educate university staff in quality assurance. A key part of that effort was a drive to educate those staff in the meaning of quality assurance itself, as a prelude to the introduction of structures and protocols that would allow the measurement of the degree to which UNIMAK's affiliates, and UNIMAK itself, were approaching the goal of quality assurance. A draft statement of the overall functions and activities of the Office, for example, includes not only examples of the wider discourse in which that office was embedded – the ethical purpose of the university, derived from Catholic social teaching[14] – but also specific points concerning the forms of oversight which the successful operation of the office would require:

"Ensure and assess the compliance and effectiveness of the quality system within UNIMAK by planning, conducting and documenting internal quality audits.

Initiate, in collaboration with appropriate stakeholders, corrective and preventative action whenever necessary.

Administer plagiarism checks on the final dissertations submitted by students of both affiliated institutions and UNIMAK and second mark for content, 10 per cent of these dissertations.

Coordinate all second and external marking at UNIMAK. Second mark examination papers from affiliated institutions as set out in individual MoUs [Memoranda of Understanding].

Note any reports or comments from external agencies (including professional bodies) on UNIMAK's education provision and support services and recommend to the Campus Standing Committee and or Senate any follow-up action." (The University of Makeni, n.d.)

Additionally, there would be measures to ensure oversight by UNIMAK on its affiliates:

"Establish clear protocols (including standards and criteria that have to be fulfilled for affiliation), processes and duties pertaining to affiliation and negotiate individual MoU [Memorandum of Understanding] for affiliating organisations.

As set out in individual MoU, oversee the admissions, registration, teaching, assessment and convocation of students of affiliated institutions. In addition, support curriculum review and expansion at affiliated institutions and submit their relevant documents to UNIMAK's Senate for ultimate approval.

Support the academic staff of affiliated institutions in formulating policy and guidelines on student research and dissertation writing; for example by conducting colloquia or workshops. Arrange other training or capacity building requested by affiliated institutions in pursuance of academic excellence.

---

[14] The Catholic Church has a long history of sponsoring university education and the establishment of university institutions. Within the overall rules it sets for such institutions created under it, the Church allows a considerable degree of administrative and academic freedom to such institutions.

> Visit affiliated institutions twice each academic year to verify that facilities, pedagogy and services are in line with the MoU and other documents submitted to OAQA.[15]

> Provide at least two invigilators to support examinations conducted by affiliated institutions.

> Review and then archive lecture notes for all modules offered by affiliated institutions." (University of Makeni, n.d.)

The introduction of these measures into the relationship between UNIMAK and its affiliates also meant their introduction into the internal life of UNIMAK. The university could not hold its affiliates to these standards if it did not meet them itself. This introduction was not without its own problems. In the last months of 2012, I was able to observe the process by which these guidelines were drawn up. This process included a drive to sensitise UNIMAK staff to the concepts of quality assurance and to introduce them to the new system. This drive to educate the university's staff in these ideas included an internal seminar in which the central ideas of quality assurance were introduced, evidence of best practice from other, new West African universities was presented, and a heated debate over the best course for the development of UNIMAK ensued.

Introducing Quality Assurance to the UNIMAK Community

The main campus of the University of Makeni stands on Azzolini highway, on the edge of town, and consists of a set of single-story buildings arranged around several squares. These include the classrooms, the library, and also the main meeting hall of the campus, Abatti hall, where meetings of the staff, students, and (where appropriate) the public are held. Named after one of the university's major Italian sponsors, Abbati hall is also the central location for the dissemination of important information and hosting visiting lecturers deemed important by the university's managers. On the veranda directly outside the doors of the hall, the teachers and managers of the university would be assembled to confer matriculation on the students, while the presidential candidates of the SLPP and APC[16] parties addressed the university community from this veranda. By the door of Abatti hall, the main meeting hall of the University of Makeni, there is a plaque bearing the name and portrait of Father Abatti, the Italian cleric after whom the hall is named. On the interior wall of the hall, facing the podium at the far end of the room, there is a mural depicting an African Christ directing students to study disciplines and trades under the slogan "Education for all". This is where the new systems for quality assurance and academic auditing were introduced to the staff and faculty of UNIMAK in 2012.

   The session on quality assurance at UNIMAK began in the late afternoon of a Wednesday in December 2012, towards the end of a semester. Within the hall, seating was arranged in rows facing a stage, which bore a lectern and an electronic public address system (later, towards the end of the day's proceedings, one of the university's expatriate staff would point out that those at the back of room had been effectively excluded from participation in the discussion, due to the difficulties of bringing the microphone to them, and that she would not be attending the following

---

[15] Office of Affiliation and Quality Assurance, the internal body within UNIMAK that would be, under these plans, charged with administering quality assurance of affiliating institutions.

[16] The Sierra Leone People's Party (SLPP) and the All People's Congress (APC) are the two parties which have ruled Sierra Leone since independence, and remain the two largest parties in the state today. The APC draws most of its support from the Temne and Limba peoples of the north, while the SLPP is based on the Mende communities of southern Sierra Leone.

day if this concern was not addressed). A speakers' podium was, on this occasion, decorated in the colours of the Sierra Leonean national flag. While UNIMAK is not a proselytising institution, it does exist as part of the Roman Catholic Church's efforts to implant itself and its world-view in the communities of Sierra Leone. It is for this reason that most of the public events hosted by the university start with a prayer (although this event did not). The microphone and loudspeakers were complemented by a projector and a screen. The attendees wore a variety of business dress, casual clothes, and traditional African attire. This latter type of garment was worn by both the local African staff and some of the expatriate western staff associated with the university.

One staff member opened the event by saying that he was "very excited that we're getting into" the area of quality assurance. This effort to move into the area of quality assurance was driven by the rise of performance contracts coming down from the Ministry of Education in Freetown. While public institutions were mandated and required by government to adhere to these new standards: private institutions like UNIMAK were able to set their own quality assurance standards. This concept of 'quality assurance' was explained using metaphors drawn from private sector business practices. Businesses will sell a standard package to their customers, with the aim of meeting market needs, but there would, inevitably, be imperfections and defects, and so on. Quality assurance, as it was presented at the meeting, is therefore about checking to ensure that the intended products were delivered on time, and to the intended specification.

How would this apply in the case of an educational institution [17]? The university's vice-chancellor, Father Joseph Turay, addressed this question using the official reports of the ministry of education in Freetown. He defined quality by opposing its ideal properties to the present, concrete, state of Sierra Leonean higher education: inadequate physical infrastructure (poor toilet provision, lack of space for students, et cetera) and insufficient human capital (lack of qualified teachers, reliance on retired ministry personnel) were both cited as barriers to quality provision in the Sierra Leonean higher education system. The UNIMAK staff were then invited to give their own definitions of quality, which were then written on a flipchart by a young, part-time staff member. The comments included:

- "For me quality, is the best we have to offer (…) we're not satisfied with the status quo."
- "Institutions that produce intellectual professionals, with impeccable character."
- "What a country wants if it wants to develop sustainably."
- "Sober-minded students."
- "Graduates who are critical thinkers."
- "Well paid lecturers."

The raising of the last of these issues – that of the lecturing staff's need for, and entitlement to, higher pay – broke through some of the more platitudinous remarks made by Father Turay on behalf of the quality phenomenon. These had included musings on the profile of the "quality learner", who should be assisted to develop a "critical self" and "mind", in a conjunction of "theory and processes leading to the transformation of your society". Transformation was a key theme of Father Turay's remarks at the meeting – transformation of the self, the community, and the market. Once this theme had been introduced, however, he returned to the issue of processes in ways that were more consistent with discourses of managerialism. How, he asked, should "inputs" be

---

[17] A great deal of the controversy over the introduction of auditing to higher education rests on the argument that quality management cannot be adequately applied to the activities of higher education institutions (Jauch and Orwig 1997).

"processed" for the "learner", so that intended outcomes could be achieved. How seriously, he asked, was staff development taken?

In response to this question, a key staff member from one of the university's flagship departments broke into the discussion. He cited the need to emphasise "the welfare of the teacher". He contrasted his own experience as a teacher with those of his uncle, who had been able to buy a car as a newly qualified teacher in the Sierra Leone of the late 1960s. The subsequent decline, during the following decades, of teachers' income and status had rendered the members of that profession a "laughing stock". When he passes the premises of the Ministry of Education in Freetown "there is venom in me", he said, regarding the fact that he had gone unpaid for two years in the early 1990s. The monies that had not been paid at this time remained unpaid to this day, he said. If the economic position of teachers was addressed, he said, and if the economic injustices perpetrated on teachers were redressed, then quality in education would follow (he implied).

The responses of other meeting attendees to this intervention were not uniformly positive or supportive. One response he elicited with this speech was the claim that poverty was in the brains and not in the pockets. Another speaker, the provost of the Yonni campus[18] of UNIMAK was more forthright: he pointed out the money-generating opportunities lecturers enjoyed through consultancy work or via short-term courses. For this speaker "vocation and passion" were as vital to the teachers' profession as money. He also criticised the refusal of some lecturers to speak at the Yonni campus, saying that their core "terms of service" were not violated by this request.

A new member of the university staff then addressed the meeting on the subject of quality in research. This staff member had been educated outside of Sierra Leone, in the United States and Italy, but had chosen to return to the country to help in its development. He listed what he saw as the key attributes of quality research: it should be accessible, frequent, consistent with the goal of making a contribution to knowledge, and based on informed consent by participants. It was necessary in the context of a Sierra Leone, which had experienced gross problems during and after the civil war. More than two decades had been squandered. The 1980s had been lost to corruption and the one-party state, while the war of the 1990s "hijacked the opportunity we had as a country." Knowing what that meant for the quality of institutions, he said that Sierra Leoneans "had wasted twenty good years, and we have no time left." Building quality assurance into the practices of the university would also mean challenging corruption and encouraging more positive outcomes. Quality would have to be the driving force, the factor that would "push our students to reach new heights." Students would have to become researchers (capable, for example, of making contributions to the new journal that is being planned by people at UNIMAK). Staff would ideally also be affected: "I hope faculty take advantage of the opportunity to make use of the tools OAQA will offer – to evaluate teachers, to measure the quality of our grading process, for example." Those who wished to be taken seriously in their work needed to be "ready to employ quality" in their work. The faculty of UNIMAK, he said, lacked "an understanding of education as an academic community." This should include the aim of having students produce dissertations that could be turned into journal articles. Others responded that previous attempts at building a research capacity at UNIMAK had failed. He was cautioned about this in ways that could have been interpreted as being personally hostile.

---

[18] A satellite of the main campus on Azzolini highway, the Yonni campus is accessible via a daily shuttle-bus service. Yonni is a village just outside Makeni and the home village of Sierra Leone's current president.

In the wake of this incident, various concluding remarks were made, to the effect that there were positive signs for the university's future development. It was noted that the university was teaching at least some of its students the correct models for participation in research work. The fact that one former student of UNIMAK is now employed as a researcher with the Food and Agriculture Organization in Rome and another studying for a doctorate elsewhere in Italy, were cited as evidence for this claim. At the end of the proceedings, it was noted that there had been a failure to follow the usual practice at Sierra Leonean meetings of having Muslim prayers as well as Christian prayers at the beginning of the session. A volunteer was found among the audience, and in addition to Christian prayers, the Muslim profession of faith was recited to close that day's session.

The workshop reconvened at nine o'clock the following morning. Informal conversation touched on ensuring that lecturers attend lectures they are scheduled to present: "some of the loudest tooters of their own horn are receiving warning letters" was a representative comment on this point – that is, they were receiving letters warning of penalties for non-attendance at lectures they were scheduled to present to students. The lecturer, who had sparked some controversy the previous day, introduced this day's work by saying that "although yesterday was a little bit stormy, today will be much calmer." This day's events commenced with a showing of a TED documentary dealing with the construction of the first liberal arts college in Ghana.

The TED series of documentaries are lectures on a variety of pressing global issues (global warming, women's rights, AIDS, etc.) which are recorded in front of an invited audience and then released on the internet. [19] The speakers are "scientists, writers, journalists, artists, and businesspeople from all over the world" (Pappas and Popescu-Belis 2013: 47). Due to the global accessibility, which the internet provides, each of these talks has been "viewed on average almost 500,000 times" (ibid.). This lecture dealt with the role of liberal arts education in the African context and was delivered by Patrick Awuah, the founder of Aseshi University College, a private liberal arts university in Ghana. Awuah is an advocate of African transformation through education and, specifically, of the transformation of Africa through the education of its elites ("like many of you here I am trying to transform Africa by transforming leadership"). Education of the economic and political elite is seen as vital, because when the five per cent of a population who make up the elite of their society fail, then the whole nation suffers – this at least is how Awuah sees the root of Africa's problems. Many elites have a stronger sense of entitlement than of responsibility. Africa, however, had reached an inflection point – one where the advance of 'democracy and free markets' would allow a breakthrough to development. The use of such documentaries was a frequent pedagogical tool at UNIMAK, and in the case of this documentary the intention appears to have been to introduce the University's internal community to a case from which it could learn positive lessons, lessons that were part of a wider context of burgeoning economic growth and (arguably) successful development in Ghana (Raggl 2014: 2).

The main attraction of the day was the talk given by a Sierra Leonean economist currently attached to the World Bank office in Freetown, Bidemi Carroll. Economic growth and its relationship to education was the primary theme of her PowerPoint presentation, which argued that economic growth and its demands required a "new kind of graduate". Quality, meanwhile was a "multi-dimensional concept", while quality assurance was a planned and systematic review process, in which internal and external processes took place. The internal processes would include

---

[19] The TED series itself is backed by a non-profit 'global multimedia organization' based in the United States (Ferica 2012: 31).

things like the monitoring of lecturer performance in the classroom. Reviewing the state of tertiary education in Sierra Leone, she held that research output was low across their universities and teacher-training colleges. Between 1988 and 2008, Sierra Leone produced fewer academic publications than Guinea-Bissau. How, then, would the country be able to ensure that research of good quality is produced? Another key question addressed by Carroll was that of who should be selected from among a community to engage in quality assessment, and how the precise division of labour among them should be organized. Appropriate information-gathering systems would need to be created: students, for example, would need a safe way to complain if they were "extorted" by lecturers. "We might also need to bring in outside voices and listen to society".

The next step would be to decide how information gathered in that way would be used. There is as yet no systematic collection of data – "it's all very scattered". And there is a lot of reluctance to make data available. As for internet access, "internet presence varies by institution, and some progress in recent months has been made, but much more is required". This progress was represented by the designation of a new internet domain name – .edu.sl – a step that would at least help to carve out an independent space for Sierra Leonean tertiary education systems on the web.

This presentation provoked meaningful contributions from the floor. An expatriate staff member argued for the introduction of external auditors to ensure quality. Another point from the floor was that "old guys all have the same way of thinking about education." Carroll said that her personal opinion on the higher education sector was that she was both depressed and energised by visiting higher education institutions. Some places had sought to introduce "easy fixes", though these were unspecified. "Where good leaders corral their staff around a certain vision of education, then you see action." A sign that visions of education may be changing as the vision of the wider world beyond Sierra Leone changes came, when one member of the audience cited the old line about Sierra Leone being the Athens of West Africa, but added that "if you look at Athens in Europe, they are still down."

Discussion: how can we understand the introduction of auditing and quality assurance to the University of Makeni?

The reference to the Greek economic crisis made by the speaker quoted above was not accidental. Sierra Leone has its own history of economic crises and of the social crises they bring. Economic crises in today's world are also a product of economic globalisation, a process in which audit culture is heavily implicated. The introduction of audit mechanisms for quality assurance has been part of a wider global expansion of such practices, an expansion that was so dramatic and thorough in its earlier phases as to be described by one writer as an "audit explosion" (Power 1997, 2003). Since that time, new studies have emerged which stress the vital role of local cultural conditions in determining the consequences of such "audit explosions" (Kipnis 2008; Mennicken 2008, 2010). These studies do agree, however, that the spread of audit practices over the world since the 1980s and 1990s has been a key facet of globalisation processes, which involve not only global economic integration but also the transcendence of older, established, local cultural and social patterns (Kearney 1995). The "explosion" of audit mechanisms worldwide could be assumed to play a part in that process of transcendence, for example in the ways in which audit processes are alleged to encourage reconstructions of the self on the part of those who are compelled to take part in them. The persistence of local cultural variation within the processes of audit introduction, however,

imply the need for a subtler conceptualisation of the expansion of auditing in the twenty-first century, and a more subtle evaluation of its local cultural and social consequences.

The audit explosion noted by Power was produced by several factors at work in the developed core of the world economy. By the end of the twentieth century, regulatory and auditing professional bodies had grown to a level where, Power argued, they were able to both create and respond to a perceived need for an enhanced role of auditing practices in western societies (especially those which, unlike the Federal Republic of Germany, lacked a tendency towards consensus-based relationships in politics and industrial relations[20]). The audit wave has also been part of a political demand for accountability, driven to a significant extent by the emergence of 'new public management' in the West, a novel paradigm of management thought which argued that tools of private sector management could and should be introduced to the administration of public sector enterprises. This was in a context where the changed economic climate of the 1970s and after had reduced the capacity of states to accrue and disburse tax revenues (Power 2003: 191). The audit explosion in the West has also resulted in "transfers of institutional power from professionals to audit bodies and who, by definition, overstep their purely auditing jurisdiction to become de facto policy makers" (ibid.: 194). The audit explosion would also, Power argued, lead to a "decline of organizational trust", as a result of a new emphasis on competition between enterprises and organizations, but also on the new emphasis on competition within enterprises and organizations, between their individual members. This would result in the emergence of new defensive strategies on the part of those audited (both individuals and organizations), through which they seek to avoid becoming targets of "blamism" (ibid.: 190). The likely consequences of this, Power held, would be "catastrophic"(ibid.).

The effects of this are likely to be different in those contexts where institutions (such as a new private university in a region that had previously not enjoyed this amenity) are still being built. This does not mean that they will take the opposite form, and be positive forces for institutional capacity building, rather than catastrophic agents of institutional degradation, as Power warns they may be in the West. Rather, in the Sierra Leonean case, we see a new turn in an old pattern that has surrounded audit practices in the country since colonial times. The revolution in government, which the British home islands experienced in the 19th century, spilled over into the colonial possessions of the empire. Unlike in the case of Britain however, where new bureaucratic structures were created in order to overcome the defects of personalised and patronage-oriented administration, in the world of the indirectly-ruled African colonies (such as Sierra Leone) new forms of administration found themselves in a different context, a context in which patronage and arbitrary decision-making by local power-holders (chiefs or headmen) were an indispensable and integral part of political life. Audit culture in Sierra Leone, then, has long been a local audit culture, one which experiences limits to its capacity to reshape society around it. Even today, the performance contracts that are supposed to enhance the ways in which public bodies carry out their activities are couched in personal terms, being contracts between those bodies and the office of the president.

---

[20] This was something reflected in the "German model" and the German economy's consequent low level of industrial disputes and strike action (Busch 2005: 126). This was part of a history of "organized capitalism" in Germany, one that contrasts very sharply with "the strategies employed for instance in Thatcherite Britain" (Busch 2005: 126). Given the importance of cases drawn from "Thatcherite Britain" in the anthropology of academic audit, this contrast is an highly appropriate one to draw (Shore and Wright 1997a).

The explosion of auditing as it has appeared in the developed world has taken the form identified by Power because it involves the disintegration of older systems of integration and organisation of society. The world economic crisis of the 1970s opened up the wider neoliberal era of which the expansion of auditing has been a part by creating those conditions for disintegration. Sierra Leone has had a very different historical experience with audit and audit-like mechanisms, and therefore the introduction of auditing at UNIMAK has a very different form and, probably, will have very different outcomes than in those in other cases where auditing has been pushed to the forefront of governance in institutions and states – or at least, this is what we might assume.

Throughout the period of British colonial rule, auditing and other forms of oversight were used throughout the state, but always in the context of a patrimonial political culture which depended for its operation on the jealous preservation by patrons of their autonomous ability to control and disburse resources. In the postcolonial period, this became an even more significant factor in the rise of the endemic corruption, which ultimately helped spark the civil war and the destruction it brought with it. Since the end of that war, efforts at reconstruction in Sierra Leone have been largely successful, as the completion of a third successful general election in Sierra Leone attests to. In the new post-civil war environment, however, some older forms of political interaction continue, including older forms of patron-client relations and an insistence on the retention of status by those who enjoy it.

This is what accounts for the relatively sceptical reception, which greeted the introduction of the quality assurance paradigm to members of the UNIMAK faculty. The introduction of that paradigm triggered certain emotional responses, which highlight the wider role of emotions in the rationalising tendencies of which 'audit culture' is both a part and a product (Woods 2010: 124). Audit culture may be a part of the rationalising process of modernity, but that process plays itself out through more or less subtle forms of instrumentalism (ibid.). Furthermore, auditing itself has evolved throughout the historical process of modernisation, and the appearance of increasing complexity at the level of the firm and at wider societal levels have, historically changed the ways in which auditing was conducted (Brown 1962).[21] In recent decades auditing has ceased to be identified with the centralized bureaucratic structures Weber saw as vital to processes of social rationalization in modernity, and has become a tool shared by wider range of actors "claiming competency in auditing and verification." (Schneiberg and Bartley 2008: 45)

The appearance of this new, broadened, range of actors using audit techniques complicates the processes of rationalization referred to in the last paragraph. Such an array of actors are distinguished by differences in cultural worldviews, power differentials, and access to the various technologies and skills required for successful auditing (ibid.). In joining the new ranks of new audit actors, the University of Makeni is faced with some of the challenges arising from these differences. The professionals on whom the university relies for its teaching cadre remain jealously protective of their professional status. This is a point of view shared even by those who clash within the context of public meetings such as the ones described in this paper, something that suggests that the introduction of audit mechanisms which threaten professional status may be resisted.

---

[21] Brown (1962) argues that economic expansion at both the national and global levels has, over the past couple of centuries, required a dilution of auditing's earlier intention to survey the entirety of a firm's records. Instead, the practice of auditing a sample of a firm's documents emerged as an alternative methods of surveying the economic health and legal compliance of a firm or other entity. In the five decades since Brown's paper was published, the informational demands on auditing have increased exponentially, a factor in the appearance of new audit actors noted here.

It remains to be seen, therefore, if a new way of thinking about policy processes, audits, and their relationship to power can be developed. This paper only deals with one such case that is not yet fully completed. Yet, the event sketched above does allow us to propose some tentative ideas about the ways in which audit mechanisms and their introduction are connected to wider mechanisms of power and what the social consequences of these may be.

Firstly, in the case of the University of Makeni, the rise of audit practices and quality assurance has not arisen at the behest of a state administration aggressively committed to a neoliberal ideology. Rather it has emerged from the realisation that UNIMAK is likely, in the near future, to find itself enmeshed in a network of private tertiary institutions (and institutions whose primary goal is not the provision of tertiary education, but who have, despite this, a strong interest in that subject). UNIMAK itself was, and remains, enmeshed in networks of the international Roman Catholic Church, networks which connected the nascent university to older, more established third-level institutions in Africa and beyond. For a long time, its accreditation was provided via its links with the Uganda Martyrs' University. Today, new institutions within Sierra Leone are seeking to obtain accreditation through links to UNIMAK. This is one of the major factors driving the rise of audit and quality assurance mechanisms at UNIMAK, as that institution must ensuring that is new affiliates meet the criteria for accreditation, and that it itself does as well. In addition to institutional links, there are also personal links through which senior staff members at the university were able to recruit expatriate and local staff in the early years of the institution. In addition, the legal status of UNIMAK as a private institution does not prevent it from having a connection with the networks that form part of the Sierra Leonean state. Not only are the candidates of the contending parties in the 2012 presidential election invited to speak on campus, the university has an on-going, and statutory, relationship with the Tertiary Education Commission. This does not, however, involve the kinds of relationships with auditing commissions that Shore and Wright (1999) report for the United Kingdom, and this is key to understanding what is happening at an event like that described above. The emergence of the networks in which new policy innovations are taking place involve the creation of new connections, made e.g. at events intended to explain, legitimise, and initiate those innovations. As we saw in the preceding section, such events elicited not only new thinking but also some opposition. Such events often see a clash of rhetorics, a clash that puts into question the smooth transition to the more ordered, regulated way of doing things, which the spread of auditing seems to promise.

This clash of rhetorics signals a deeper and more fundamental clash between what 'audit culture' is often supposed to imply and what those consequences are likely to be in the context of today's Sierra Leone. The critique of auditing as a tool of management, administration, and coercion in the western university system has been part of a wider anthropological critique of neoliberalism (Shore 2008). Having emerged at the same time as neoliberalism had been entering its major phase of worldwide ideological hegemony, the anthropology of policy had to engage with policies heavily influenced by the neoliberal worldview – hence the concentration on contemporary versions of auditing, especially the versions organised in the form neoliberalism prefers. Concentration on the actual, real effects of neoliberalism, however, immediately posed new questions to anthropologists and social scientists who were dealing with those actual, real effects. The neoliberal surge had proposed to reconstruct the world according to a particular vision of social order. In the cultural environment of other social orders, neoliberal programmes were altered and affected by local

cultural norms, something that is now being focussed on by at least some anthropologists who have investigated the working out of neoliberalism in today's world.

Such a focus is implicit, for example, in the recent work of anthropologists such as Loïc Wacquant. He argues that "there is not one big-N Neoliberalism but an indefinite number of small-n neoliberalisms born of the ongoing hybridization of neoliberal practices and ideas with local conditions and forms" (Wacquant 2012: 70). Wacquant has also identified two general camps in the overall study of neoliberalism, one that takes an "economistic conception of neoliberalism" for granted, and another which sees it as an exercise in governmentality, to be studied from a Foucauldian perspective (ibid.: 68). These two camps share mirroring defects. While the former is too narrow, the latter is "overly broad and promiscuous" (ibid.: 68). Proposing to steer between these two options, Wacquant suggests to understand neoliberalism as a "concrete political constellation", composed of the state, its institutional machinery through which it establishes market dominance, and their "operant impact." (ibid.: 71) For Wacquant, the free economy of neoliberalism implies a strong state, one that claims to "embrace liberty" but which also "enforces punitive paternalism." (ibid.: 76)

Paternalism is a key mode of politics in Africa, and paternalistic regimes have been known to exercise their power through punishment of those deemed appropriate targets. Yet, at the same time, they have not necessarily been organised in the same way that Wacquant describes in his work. The African continent (including Sierra Leone) has been heavily impacted by neoliberalism since the 1980s, but the resulting changes to African economic, social, and political life have by no means been those experienced outside the continent. Mathieu Hilgers (2012) uses this fact to argue for what he terms the "historicity of the neoliberal state", meaning the historical specificity of actually existing neoliberalism. As Hilgers sees it, to understand this specificity it is necessary to combine "three approaches to neoliberalism: culture, structure and governmentality." (Hilgers 2012: 91; see also Hilgers 2011)

In the introduction of 'audit culture' to UNIMAK, these three factors can be readily identified, though not necessarily in a harmonious relationship with one another. Several previous attempts to introduce new forms of governmentality in Sierra Leone can be identified, but these past attempts have never been fully successful. Nor have they had the effect sought by neoliberal ideology, that of building a strong state in which market relations can fully thrive (Hilgers 2012: 81). The creation of a market-friendly, strong state relied on the creation not only of effective and efficient bureaucratic structures but also the revision of individuals' self-perception, meaning that each individual living in this order would have to become "an 'enterprising self' in order to adapt to a market ordered by competition." (ibid.: 91) Neoliberalism drew a great deal of inspiration from classical liberalism, but developed its own insights in a number of different directions. While classical liberalism assumed that a generic 'human nature' could form a reliable basis for the operation of liberal political and economic institutions (including developed market exchange) neoliberalism regarded the building of such a reliable base as something that could not be taken for granted. Rather, a strong state was needed to provide a secure foundation and shield for the free economy (Bonefeld 2013). Globally, neoliberal reforms have had the aim of creating such strong states oriented in a particular way towards the goal of a stable and free economic order, but they have not always had the intended effect (the critique of 'audit culture' in the academy is driven in large part by this disjuncture between intention and consequence in the neoliberal era). In the period of structural adjustment in Sierra Leone, for example, the hardships of austerity drove those

who suffered them to seek the patronage of the politically powerful. The patron-client relationships formed through this were not consistent with the political prescriptions of neoliberalism. In Sierra Leone today, neoliberalism persists alongside other forms of organising political, economic, and social life, forms that do not unite people via participation in the price-forming mechanisms of state-created markets, but which unite them through what are much older varieties of relationships between patrons and clients.

Such relationships are formed through exchanges of resources and political support rather than through the commodity exchange of markets. There are also new relationships such as those between UNIMAK and its aspiring affiliates, which entail the creation of a new network, bound by the state's laws but distinct from both the state and the rest of civil society. This new network is formed by the establishment of a lasting relationship between UNIMAK and the new institutions that are seeking to affiliate to it. The new university at Makeni was already enmeshed in local, national and international networks: now it will be the focal node of a new network which connects the local academic community of Makeni to other, nascent communities across Sierra Leone. Those building the network represent a re-emerging middle class in Sierra Leone, and they seek a variety of ends.[22] The INEACE-SL, for example, is seeking to continue build capacity for its electoral oversight mission through an affiliation to UNIMAK, which will allow it to access the University's human capital. In the near future, a burgeoning private tertiary sector will emerge in Sierra Leone, and the institutions that make up that sector will seek affiliation to UNIMAK in order to bolster their own credibility as institutions.

This creation of a structure of cooperation for audit and oversight brings in the third of the three approaches to neoliberalism that Hilgers proposes – culture. In this area, neoliberalism's ideological prescriptions for the reconstruction of the individual and the state is only one among several influences battling for control of the cultural sphere. It is implicitly opposed by much of the general Sierra Leonean culture (especially as it relates to 'big man' modes of individual self-presentation and political organisation) and the critique of neoliberalism, which lies at the heart of modern Roman Catholic social teaching and explicitly condemns the alienating and destructive effects that capitalism has on individuals and societies (Sniegocki 2006: 10).

In the 1990s, as noted above, Michael Power spoke of an "audit explosion" (1997). Instead of an audit explosion reaching Sierra Leone, what we see is the latest wave of a series of 'audit floods' or 'audit cascades'. The metaphor of the flood or the cascade is more appropriate to the Sierra Leonean case than the metaphor of the explosion, and probably more appropriate to other cases as well. While retaining the aspect of destruction that the metaphor of the 'audit explosion' has, the metaphor of an 'audit flood' uses the trope of a natural disaster to capture the ways in which the introduction of audit culture around the world destroys local environments, but also reshapes those environments while at the same time being at least partly challenged and channelled by those local environments. The incident at the heart of this paper, the seminar in which quality assessment was introduced to the academic community comprising the core staff of UNIMAK is one example of the entry of an 'audit flood' into a new social and cultural environment. Like other episodes of the entry of auditing into Sierra Leonean society, the ultimately ensuing effects will not be those that were initially intended.

---

[22] The concept of an African middle class is a debatable one: in speaking of a reemerging Sierra Leonean middle class I am referring to the reemergence of a social group whose identity and social status is tied to a particular level and type of education.

Conclusion: an episode in the reconstruction of Sierra Leone

As the social experiment that is the University of Makeni continues into the future, so, too, will the university's projects for the introduction of audit measures for quality assurance. Meanwhile, the processes of social change in Sierra Leone as a whole will shape both UNIMAK and the society in which it exists. A recent report by the World Bank suggests that private tertiary education institutions are likely to expand in number in the coming years, as the government will have to concentrate its resources for public education on primary and secondary education in order to assure universal access to these levels of education (World Bank 2013: 55–56). The forms under which an expanding private tertiary education sector organises itself, including its techniques of quality assurance and auditing, will continue to be highly relevant to the ultimate outcome of such experiments. In the case of UNIMAK at least, the consequences of 'audit culture' in that institution will be shaped by a local social and cultural context which is in turn the product of an unique historical experience, the emergence of contemporary Sierra Leonean society in the context of the Upper Guinea Coast region. As a recent paper notes, old relationships of power in in that region today are changing and evolving, especially those between the central powers in nation-states and local leaderships (Højbjerg, Knörr and Schroven 2013: 17). One key change cited by these authors is the decentralisation of fiscal policy in Sierra Leone, granting more autonomy to local government in the collection of taxes (ibid.: 11). This new policy has had unpredictable effects on local political legitimacies, producing a new situation in which "levying taxes becomes a matter of negotiation between established and new local institutions", drawing these institutions into relationships that "can at times be cooperative and competitive" (ibid.: 12). The implication of this is that it will introduce a new source and form of volatility into an already complex social and political landscape. The outcomes of the introduction of this new factor will remain an open question for some time.

The founding of UNIMAK as the country's first private tertiary educational institution introduces a further level of complexity into the social ecology of contemporary Sierra Leone. In their discussion of the current evolution of the Upper Guinea Coast. Højbjerg, Knörr and Schroven (2013) identify the central administrative state and the level of local communities and their local governmental institutions as the key elements in the region's political ecologies. As a private, non-profit educational institution, the University of Makeni is more than just an innovation in Sierra Leone's education sector. It also represents a new element in the already diverse political ecology of the country and its post-civil war political order. The reaction of its internal teaching and administrative cadre to the introduction of quality assurance and audit culture tells us something about the ways in which legitimation of power is organised in Sierra Leone today. Since the colonial era, Sierra Leone has had considerable experience with auditing and the relationship between auditing and power. An earlier section of this paper outlined the ways in which this relationship had traditionally been ambiguous. In the era of the globalisation of neoliberal governance, a key goal of the spread of auditing measures is to reduce the ambiguity of administration, that is to reduce and narrow the ability of power-holders and decision-makers to engage in arbitrary deployments of power that are not bound by the rule of law. It is too early to tell if the University of Makeni will be able to achieve this goal in relation to its own internal administration or those of its affiliates. Hence, the question of whether or not Sierra Leone and its tertiary education sector is moving towards 'audit culture' cannot yet be answered. In spite of this,

we can make some informed conjectures about the likely possible routes that the 'audit flood' or 'audit cascade' will cut through Sierra Leonean society.

Earlier ideas of auditing in Sierra Leone were associated with the emergence and hegemony of what are now called 'big man' politics. In this form of politics, political action is rooted in the power and strategies of strong individual patrons, who achieve political dominance through the accumulation of followers and clients. This was an outcome of the British colonial system of indirect rule which, in relying on administration of the population through the mediation of chiefs and headmen, found it difficult to build effective systems of oversight. While the colonial administration spent several decades in an attempt to build systems of oversight that included procedures for financial auditing, it was unable to produce the rationalising and rules-bound system of governance that is, in principle, supposed to be at the heart of 'audit culture'. Rather, ended in the emergence of a single-party regime headed by a leader who used a shadow state to rule in a neo-patrimonial fashion (Reno 1995). Neo-patrimonial politics, in the era of the one-party state, led ultimately to both the civil war and to a post-civil war era in which national reconstruction has opened up new patterns of social change in Sierra Leone.

This social change will drive the continued cascade of auditing through Sierra Leonean society. What the case of audit culture at UNIMAK indicates is that the new phase of auditing, moving from simple financial auditing to the auditing of quality and processes for purposes of quality assurance, may be affected by a variety of factors. These are the personal histories of the staff members on whom the new system of quality assurance must rely, the intentions of other staff members to develop UNIMAK as a research institution, the advice of members of the diaspora who have been returning to Sierra Leone since the end of the civil war, and the official ideology of the institution that stands behind UNIMAK, the Roman Catholic Church. The last of these may prove to be the decisive influence on the outcomes of audit culture's introduction to UNIMAK, but it is also the one whose effects are likely the hardest to predict.

If we can agree that an 'audit cascade' is having, and will continue to have, unpredictable effects in Sierra Leone, we may need to rethink the consequences of the 'audit cascade' on a global scale. Neoliberalism has been a highly successful ideology, not only in terms of its global breadth and spread across the world's nation-states, but also in terms of the depth and intensity of its influence on the policies of the world's nation-states. This accounts for the strong anthropological interest in the social and cultural aspects and effects of neoliberalism's global prominence and hegemony. In Africa, however, those effects have not been consistent with the putative aims of neoliberalism. The structural adjustment plans that were intended to bring African economies into conformity with the supposed requirements and norms of the free market had the effect, in Sierra Leone for certain, of reinforcing much older forms of patrimonial rationality, at least insofar as the policies urged upon by the IMF proved to be entirely compatible with the 'shadow state' politics of Siaka Stevens patrimonial regime (Reno 1995: 157). In a 21st century world and under a neoliberal ideological umbrella, audit practices flow, flood, and cascade through a wide and diverse number of local social and economic contexts, and we are likely to observe further new and surprising developments in the ways in which those practices are used – especially if they continue to be deployed for the assessment of more or less intangible phenomena such as 'quality' and the structures that are intended to assure it. Future research on auditing as a cultural phenomenon will need to be alert to these novel and unexpected turns in audit's usage and character.

References

Allen, C. 1968. Sierra Leone Politics since Independence. *African Affairs* 67(269): 305–329.

Amit, V. 2000. The University as Panopticon: moral claims and attacks on academic freedom. In: Marilyn Strathern (ed.). *Audit Cultures: anthropological studies in accountability, ethics and the academy.* London: Routledge, pp. 215–235.

Auditor General of Sierra Leone. 2009. Performance Audit Report: inspection and supervision of secondary schools. Freetown, Sierra Leone. Freetown: Audit Service Sierra Leone

Auditor General of Sierra Leone. 2011. *Annual Report on the Accounts of Sierra Leone 2011.* Freetown, Sierra Leone. Freetown: Audit Service Sierra Leone

Berman, B.J. 1998. Ethnicity, Patronage and the African State: the politics of uncivil nationalism. *African Affairs* 97(388): 305–341.

Bonefeld, W. 2013. Human Economy and Social Policy: on ordo-liberalism and political authority. *History of the Human Sciences* 26(2): 106–125.

Brown, R.G. 1962. Changing Audit Objectives and Techniques. *The Accounting Review* 37(4): 696–703.

Busch, A. 2005. Globalisation and National Varieties of Capitalism: the contested viability of the 'German model'. *German Politics* 14(2): 125–139.

Carruthers, B.G. and W.N. Espeland. 1991. Accounting for Rationality: double-entry bookkeeping and the rhetoric of economic rationality. *American Journal of Sociology* 97(1): 31–69.

Conteh-Morgan, E. and M. Dixon-Fyle. 1999. *Sierra Leone at the End of the Twentieth Century: history, politics, and society.* New York: Peter Lang.

Cotay, A.B. 1959. Sierra Leone in the Post-War World. *African Affairs* 58(232): 210–220.

Cowan, J.K. 2013. Before Audit Culture: a genealogy of international oversight of rights. In: B. Müller (ed.). *The Gloss of Harmony: the politics of policy-making in multilateral organisations.* London: Pluto Press, pp. 103–133.

Danson, J.T. 1849. Some Particulars of the Commercial Progress of the Colonial Dependencies of the United Kingdom, during the Twenty Years, 1827–46. *Journal of the Royal Statistical Society of London* 12(4): 349–439.

Denney, L. 2011. Reducing Poverty with Teargas and Batons: the security-development nexus in Sierra Leone. *African Affairs* 110(439): 275–294.

Dixon-Fyle, R.K. 1970. Company Law and Economic Development in Sierra Leone: a study in conflict. *The International and Comparative Law Quarterly* 19(3): 447–467.

Doig, A., D. Watt and R. Williams. 2007. Why do Developing Country Anti-Corruption Commissions Fail to Deal With Corruption? Understanding the three dilemmas of organizational development performance expectation, and donor and government cycles. *Public Administration and Development* 27: 251–259.

Fanthorpe, R. 2001. Neither Citizen nor Subject? 'Lumpen' agency and the legacy of native administration in Sierra Leone. *African Affairs* 100: 363–386.

Ferica, I. 2012. Understanding TED as Alternative Media. Unpublished master's thesis. University of Helsinki, Faculty of Social Sciences, Media and Global Communication.

Goddard, T.N. 1969. *The Handbook of Sierra Leone.* New York: Negro Universities Press. (Facsimile reprint of the 1925 text: original publishers Grant Richards, Ltd., London).

Government of Sierra Leone. 2009. *Public Sector Reform Programme, Volume 1: Public Sector Reform Framework.* Public Sector Reform Unit (PSRU), Office of the President (no place of publication).

Government Printing Department. 2009. Sierra Leone, 'The Companies Act 2009'. *Supplement to the Sierra Leone Gazette Vol. CXL, No. 36 dated 13th August, 2009,* Freetown.

Harper, R. 2000. The Social Organization of the IMF's Mission Work: an examination of international auditing. In: Marilyn Strathern (ed.). *Audit Cultures: anthropological studies in accountability, ethics and the academy.* London: Routledge, pp. 21–53.

Hilgers, M. 2011. The Three Anthropological Approaches to Neoliberalism. *International Social Science Journal* 202: 351–363.

Hilgers, M. 2012. The Historicity of the Neoliberal State. *Social Anthropology* 20(1): 80–94.

Hoecht, A. 2006. Quality Assurance in UK Higher Education: issues of trust, control, professional autonomy and accountability. *Higher Education* 51(4): 541–563.

Hogg, J.E. 1917. Company Law in the Empire. *Journal of the Society of Comparative Legislation* New Series 17(1/2): 102–111.

Højbjerg, C., J. Knörr and A. Schroven. 2013. The Interaction of Global and Local Models of Governance: new configurations of power in Upper Guinea Coast societies. *Max Planck Institute for Social Anthropology Working Paper* No. 149. Halle/Saale: Max Planck Institute for Social Anthropology.

Jackson, P. 2005. Chiefs, Money and Politicians: rebuilding local government in post-war Sierra Leone. *Public Administration and Development* 25: 49–58.

Jauch, L.R. and R.A. Orwig. 1997. A Violation of Assumptions: why TQM won't work in the ivory tower. *Journal of Quality Management* 2(2): 279–292.

Kearney, M. 1995. The Local and the Global: the anthropology of globalization and transnationalism. *Annual Review of Anthropology* 24: 547–565.

Kemp, D., J.R. Owen and S. Van de Graaff. 2012. Corporate Social Responsibility, Mining and "Audit Culture". *Journal of Cleaner Production* 24: 1–10.

Kilson, M. 1966. *Political Change in a West African State.* Cambridge, Massachusetts: Harvard University Press.

Kipnis, A.B. 2008. Audit Cultures: neoliberal governmentality, socialist legacy, or technologies of governing? *American Ethnologist* 35(22): 275–289.

Kpundeh, S.J. 1994. Limiting Administrative Corruption in Sierra Leone. *The Journal of Modern African Studies* 32(1): 139–157.

Logie, D. E. and J. Woodroffe. 1993. Structural Adjustment: the wrong prescription for Africa. *British Medical Journal* 307: 41–44.

Manson, A.G.B., L.E.V. McCarthy, E.G. Unsworth, and I.J. Turbett. 1939. West Africa. *Journal of Comparative Legislation and International Law* Third Series 21(3): 143–149.

Manson, A.G.B., R. Browne and G. Callow. 1943. West Africa. *Journal of Comparative Legislation and International Law* Third Series 25(1/2): 217–223.

Materu, P. 2007. Higher Education Quality Assurance in Sub-Saharan Africa: status, challenges, opportunities, and promising practices. *World Bank Working Paper* No. 124. Washington D.C.: The International Bank for Reconstruction and Development/The World Bank.

Mennicken, A. 2008. Connecting Worlds: the translation of international auditing standards into post-Soviet audit practice. *Accounting, Organizations and Society* 33: 384–414.

Mennicken, A. 2010. From Inspection to Auditing: audit and markets as linked ecologies. *Accounting, Organizations and Society* 35: 334–359.

Mitchell, T. 2002. *Rule of Experts: Egypt, techno-politics, modernity.* Berkeley, Los Angeles: University of California Press.

Osborne, T. 1994. Bureaucracy as a Vocation: governmentality and administration in nineteenth-century Britain. *Journal of Historical Sociology* 7(3): 289–313.

Pappas, N. and A. Popescu-Belis. 2013. Combining Content with User Preferences for TED Lecture Recommendation. In: *11th International Workshop on Content-Based Multimedia Indexing 2013.* IEEE, pp. 47–52.

Paracka Jr., D. J. 2003. *The Athens of West Africa: a history of international education at Fourah Bay College, Freetown, Sierra Leone.* New York and London: Routledge.

Power, M. 1997. *The Audit Society: rituals of verification.* Oxford: Oxford University Press.

Power, M. 2003. Evaluating the Audit Explosion. *Law & Policy* 25(3): 185–202.

Raggl, A.K. 2014. Economic Growth in Ghana: determinants and prospects. *Policy Research Working Paper* No. 6750. Washington: The World Bank, Africa Region, Poverty Reduction and Economic Management Department.

Reno, W. 1995. *Corruption and State Politics in Sierra Leone.* Cambridge: Cambridge University Press.

Schneiberg, M. and T. Bartley. 2008. Organizations, Regulation and Economic Behavior: regulatory dynamics and forms from the nineteenth to twenty-first century. *Annual Review of Law and Social Science* 4: 31–61.

Schneider, K.R. 1962. Sierra Leone: profile and proposals. *Africa Today* 9(6): 9–11.

Shore, C. 2008. Audit Culture and Illiberal Governance: universities and the politics of accountability. *Anthropological Theory* 8: 278–298.

Shore, C. and S. Wright. 1997a. Policy: a new field of anthropology. In: C. Shore and S. Wright (eds.). *Anthropology of Policy: critical perspectives on governance and power.* London: Routledge, pp. 3–39.

Shore, C. and S. Wright (eds.). 1997b. *Anthropology of Policy: critical perspectives on governance and power.* London: Routledge.

Shore, C., and S. Wright. 1999. Audit Culture and Anthropology: neo-liberalism in British higher education. *Journal of the Royal Anthropological Institute* 5(4): 557–575.

Sniegocki, J. 2006. The Social Ethics of Pope John Paul II: a critique of neoconservative interpretations. *Horizons* 33: 7–32.

Strathern, M. 2000a. The Tyranny of Transparency. *British Educational Research Journal* 26(3): 309–321.

Strathern, M. 2000b. Introduction: new accountabilities. In: M. Strathern (ed.). *Audit Cultures: anthropological studies in accountability, ethics and the academy.* London: Routledge, pp. 1–18.

Strathern, M. (ed.). 2000c. *Audit Cultures: anthropological studies in accountability, ethics and the academy.* London: Routledge.

Thaver, Beverley. 2008. The Private Higher Education Sector in Africa: current trends and themes in six country studies. *Journal of Higher Education in Africa/RESA* 6(1): 127–142.

Thomson, D. 1950. *England in the Nineteenth Century.* London: Penguin.

University of Makeni. 2013. *Press Release: The University of Makeni & Institute of Electoral Administration & Civic Education (INEACE-SL).* Makeni: University of Makeni.

University of Makeni. n.d. Office of Affiliation and Quality Assurance. Unpublished manuscript.

Wacquant, L. 2012. Three Steps to a Historical Anthropology of Actually Existing Neoliberalism. *Social Anthropology* 20(1): 66–79.

Walker, S. and E. Burchert. 2013. A Desk Study of Sierra Leone. In: C. Kavanagh (ed.). *Getting Smart and Scaling Up: responding to the impact of organized crime on developing countries.* New York: New York University, Centre on International Cooperation, pp. 161–187.

Weber, M. 2001 [1930]. *The Protestant Ethic and the Spirit of Capitalism.* London: Routledge.

Woods, P.A. 2010. Rationalisation, Disenchantment and Re-enchantment: engaging with Weber's sociology of modernity. In: M.W. Apple, S.J. Ball and L.A. Gandin (ed.). *The Routledge International Handbook of the Sociology of Education.* London, New York: Routledge, pp. 121–131.

World Bank. 2013. *Republic of Sierra Leone Higher and Tertiary Education Sector Policy Note.* Washington: The World Bank.

Zack-Williams, A.B. 1995. Crisis and Structural Adjustment in Sierra Leone: implications for Women. In: G. Thomas-Emeagwali (ed.). *Women Pay the Price: structural adjustment in Africa and the Caribbean.* Trenton, NJ: Africa World Press, pp. 53–61.

Zack-Williams, A.B. 1999. Sierra Leone: the political economy of civil war, 1991–1998. *Third World Quarterly* 20(1): 143–162.