Shore, C., and Wright, S. 2024. Audit Culture: How Indicators and Rankings are Reshaping the World. Pluto Press.

During the height of the COVID-19 pandemic, many universities across the US momentarily suspended the practice of anonymous student evaluations of their teachers. It was a rare acceptance by administrators that the auditing tools developed to assess university classrooms would not withstand social conditions from the outside world placed upon faculty. The per-semester audit was an ill that would only exacerbate the harms of a pandemic.

Cris Shore and Susan Wright's book "Audit Culture: How Indicators and Rankings are Reshaping the World" (2024), takes a similarly critical approach to unpacking how universities, as well as corporations and the government, are dominated by abstract modes of assessment and an oligarchical cadre of global auditing firms. This work expands on Shore and Wright's 'anthropology of policy' approach (1997, 2011), one that identifies the epistemic communities that form audit culture around policies and their implementation. Auditing is conceptualized in a Foucauldian sense of domination. When audit culture dominates whole institutions, the daily routines of individuals are also changed into normalizing judgments. Shore and Wright draw inspiration from many of the most well-recognized anthropologists of policy and bureaucracy of the last 50 years, from Foucault to Timothy Mitchell (1999), Sally Merry (2011), and Theodore Porter (1995). This book advances Shore and Wright's previous work by building a broader, more comparative framework, examining how audit works across different scales (from the global to the individual) and sectors (education, health, industry, the military).

While audit culture dates back to the slow refinement of assessment tools in early stock investments in the 19th century, neoliberal policy regimes in the 1980s and 1990s brought intensified audit culture and embedded it across the globe. At Ford Motors Corporation in the postwar period, for example, meeting quotas and abstract measurements of productivity stoked internal tension, and the company may have lost sight of making cars people wanted to buy. Measuring something, nonetheless, makes it real. Rather than bringing transparency, Shore and Wright argue that auditing should be understood through five sociological phenomena: establishing domains of knowledge, classifying previously bureaucratized phenomena, "individualizing and totalizing" authority over whole populations, governance, and "perverse" unintended effects that reflect a failure of audit culture (20). Performance indicators, benchmarks, and best practices are instruments designed to make organizations more 'accountable.' Shore and Wright observe that audits appear rational; they allow outsiders to scrutinize without needing knowledge of inner workings, and numbers have an aura of authenticity. Additionally, in the digital era, social media users create the opportunity for self-auditing and subsequently produce big data to be commoditized. As auditors are also hired as corporate consultants, the whole process reeks of corruption, self-service, and hypocrisy.

The initial chapters by Shore and Wright explore the proliferation of indicators and rankings across diverse professions, detailing how audit culture intersects with populism, politics, and ideology. A Big Four oligopoly (67) of accounting firms Deloitte, PricewaterhouseCoopers (PwC), Ernst and Young (EY), and KPMG) can trace their evolution into global giants (1880s-present). These firms employ hundreds of thousands of highly specialized auditors. From the 1990s to the 2000s, terms like "best practice" are

mobilized by auditors to radically restructure institutional cultures. This is also an era that allowed major accounting firms to ignore corporate corruption totaling in the billions, transforming supposed corporate watchdogs into profit-seekers whose focus was to 'grow the business' rather than conforming to standards and procedures" (66). Other "outlandish and bizarre" indicators include Bhutan's "Global Happiness Index." A culture based on compartmentalized, memetic performance indicators attempts to outsource governance, operate at a distance, and remove barriers to profit. The end result of audit culture's 150-year history is public institutions, particularly schools, that are beholden to performance indicators, losing money, the ability for long-term planning, and the agency of families to impact their education. Shore and Wright do well at laying out the broader ethos, the quantitative specter of soft power that hangs over every democratic institution, think tank, and charity across the globe.

Middle chapters describe the impact of audit culture on global governance, analyzing the politics surrounding indicators like the Corruption Perception Index and the OECD's PISA, and delving into the OECD's open method of coordination as a tool for standardization. The ethnographic focus of the chapter looks at Programme for International Student Assessment (PISA) that assesses students reading, mathematics, and science abilities. "The way the OECD presents its material is a lesson in the art of persuasion or how to construct a 'problem' in a way that leaves only one meaningful 'solution'" (80).

Audit practices may be most visible in modern healthcare systems, focusing on the UK's NHS and how audit paved the way for privatization initiatives like PFIs and PPPs, resulting in the enrichment of private investors at the expense of the public sector. One audit can have multiple functions, including the assessment of care and the creation of a healthcare market. Private financial incentives encourage auditors to raise fees, make profits, and distribute them to shareholders. The effect was not necessarily cost savings but a justification for further privatization that created project failure rates higher than World Bank-funded projects.

The final third of the book builds on the surreal Kafkaesque nature of higher education auditing culture. Performance metrics have dramatically reshaped academic subjectivities. Academic 'excellence' and 'world-class' status are described as a futile chase after an unfathomable and unobtainable goal. Shore and Wright look towards the advancement of modern technology and consider the subjectifying effects of audit culture on individuals and their behaviors, examining the rise of the Quantified Self movement and the debate over personal data ownership, while also exploring the development of audit regimes in non-Western contexts like China. The digital world presents "novel governing techniques combine corporatism and populism in new assemblages of power/knowledge (142). Quantifying oneself has become a particularly important aspect of tenure-track faculty at major world universities that live by the cliché of 'publish or perish.' Other types of self-assessment, such as "likes" on Facebook, have expanded the surveillance capabilities of world governments. China is the pinnacle of this self-auditing system, individualized and politicized with their social credit policies. These practices raise questions about countering audit culture's disempowering effects and restoring trust, accountability, and democracy, advocating for new forms of accountability and audit that empower individuals and enable meaningful participation in decision-making processes.

Shore and Wright offer a warning that educational institutions, as democratic entities, shouldn't necessarily be comparing themselves, apples to oranges, encouraging academics to game the system. The strength of the book rests on the balance of broader theory with ethnographic vignettes; however, I wish there were more and sooner in the book. The second half of the book has excellent dissections of bureaucratic auditing systems tied to some of the most relevant, everyday concerns of most faculty, such as professional advancement and personal well-being. The broader historical approach is strong, but the book shines when Shore and Wright speak of the present and the accumulation of broader theory into nuanced case studies. Furthermore, I think the anthropology of policing could have been a relevant angle to examine these issues, particularly in the United States and Britain, where "community" policing relies

on networks of intelligence and surveillance. Recent social justice protests and the weaponization of audit culture (i.e., tracking the Facebook "likes" of protestors at George Floyd protests) highlight these concerns.

An anthropology of accounting, presented in clear and concise terms that the general public could easily engage with. The book is inspired by an audit culture, particularly a rationality that promotes the idea of teaching assurance assessments, standardizing what it means to be a teacher, and establishing alienated standards for excellence that weaken the role of individual educators and scholars while empowering administrators. Shore and Wright unpack how "the mission of the university was being undermined and recast in the alienating language of business and accountancy" (xiii).

As we navigate the challenges posed by audit culture, Shore and Wright's work serves as a timely reminder of the importance of preserving the integrity of our institutions and reclaiming agency in decision-making processes. In a world dominated by numbers and rankings, their call for a reimagining of accountability and empowerment resonates deeply, challenging us to rethink the role of audits in shaping our collective future.

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