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The introduction of internal auditing in French State control services: a comprehensive and pragmatist approach

Abstract

This paper explores the aftermaths of a 2011 reform that imposed the development of internal auditing in all French ministries, in line with international internal audit norms and recommendations from the European Commission. Precisely, I study the reactions of controllers from French State control services to the introduction of internal audit, and I examine the mainsprings of the support for internal audit. Drawing on the pragmatist perspective of the sociology of trials – or sociology of tests – (see Boltanski & Chiapello 1999; Linhardt 2009, 2012; Muniesa & Linhardt 2011), I analyse with which justifications controllers support the introduction of internal audit in their services, and I investigate how the confrontation of different justifications affect controllers and their activities. This research is informed by 53 semi-structured interviews mostly run with controllers from French ministerial control services. The 2011 reform can be understood as a "trial of strength" – in the sense developed by Boltanski and Chiapello (1999) – that triggers a "trial of explicitness" (Linhardt & Muniesa 2011; Muniesa & Linhardt 2011), articulated with a "trial of legitimacy" (Boltanski & Chiapello 1999) for State control. I find that many controllers, while seeing the reform as a power grab by the most prestigious institutions in the French State administration, support the deployment of internal auditing, yet with different definitions of internal audit. These definitions can be associated with 2 distinct and coexisting ethos – the bourgeois and the aristocratic ones – of controllers and 2 kinds of critiques of State control – a radical and a corrective one – which are at odds with each other over the definition of a "good" State control. There exist common denominators to these two critiques: internal audit is expected to erode the rents of controllers, in making them accountable and more efficient, and to professionalize their work. With this research, I hope to enrich the existing literature on internal audit, in bringing a new perspective that highlights how controllers make sense of internal audit. By doing so, I want to improve the understanding of the key elements upon which the legitimacy and pervasiveness of internal audit is built. Lastly, this research can contribute to the existing literature in sociology of trials, in articulating the different understandings of trial in Linhardt & Muniesa and Boltanski & Chiapello's works.

Key words: Control, Controller, Explicitness, Internal audit, Justification, Legitimacy Pollution and Purity Claims, Reform, State, Strength, Trial, Worth.

"Modernisation becomes suspect as
soon as it is perceived as a Trojan horse
introduced by another culture that is
both alien and overbearing"
(Maalouf 2000, p.58)

1. Introduction

"Internal auditing, they say, is an independent, objective assurance and
consulting activity designed to provide each ministry with reasonable guarantee as
to the level of control of operations and to improve these operations." Ok. We
tend to think that we are already independent and objective. Then, with our
control and evaluation activities, we already give the Minister reasonable
guarantee as to the level of control of operations. So, are we like Monsieur
Jourdain, doing internal auditing without knowing it? (Speech of Pierre Boissier,
head of the French State Inspection service for social affairs – IGAS – Conference
on the "Metamorphosis of inspection services in the French State administration",
Paris, 13th March 2014).

Internal auditing, which rose in the aftermath of financial scandals in the 1980s and 1990s,
has been, over the last 30 years, associated with diverse control practices, from being a
preliminary work to the certification of accounts by an external auditor to consulting activities
focused on risk management (Robson et al. 2007; McNamee & McNamee 1995; Power 1999;
2004; 2010). Qualitative accounting research has already highlighted the plasticity of audit
(Power 1994; 1999; 2010; Mennicken 2010, p.335) and of internal audit (Arena & Jeppesen
2015). Also, the definition of internal auditing given by the American Institute of Internal
Auditors (IIA), which is the main professional association of internal auditors and to which
Mr. Boissier refers in his intervention, can encompass a wide range of control activities:

Internal auditing is an independent, objective assurance and consulting activity
designed to add value and improve an organization's operations. It helps an
organization accomplish its objectives by bringing a systematic, disciplined
approach to evaluate and improve the effectiveness of risk management, control,
and governance processes (Institute of Internal Auditors 2013).

As floating as the concept of audit can be, and as diverse as control practices associated with
internal audit can be, the introduction of audit in organizations can lead to significant changes:
Power (1994, p.3) defines the "audit explosion" as "a pervasive logic which has a live over
and above specific practices" and which "has become central to ways of talking about
administrative control" (Power 1994, p.5). He also associates internal audit with
professionalization, financialization, accounting and the surveillance of processes (Power,
1999; 2004; 2010).

International organizations, such as the Organization for Economic Cooperation and
Development (OECD), the World Bank (WB) and the International Monetary Fund (IMF)
have promoted it as a "good practice" (OCDE 1996; OCDE 2011; Diamond 2002; Nordin
Van Gansberghe 2005), while the European Union has imposed it on applicant States
(European Commission 2006). Neo-institutionalist studies have investigated the worldwide
success of internal audit and the reasons for its adoption in diverse organizations (Al-Twaijry
et al. 2003; van Gils 2012); an explanatory perspective has been deployed, to account for the
ways in which internal auditing is diversely deployed and practiced, in a European country
under the influence of the European Commission (see for example Arena & Jeppesen 2015),
thus illustrating the declinations of the idea of internal audit. Yet, overall, "micro-sociological
studies of audit and audit-cultures" have remained scarce (Mennicken 2010, p.337). Arena
and Jeppesen (2015) have paid attention to the role of individual values and beliefs in practice

variation in internal audit, thus offering a partly comprehensive approach; however, to the best of our knowledge, no study has so far investigated the confrontation between different understandings of internal audit nor the legitimacy of internal audit in control services, although it can be said that the diverse forms of internal audit do not only depend on the contexts in which it is implemented, nor the values and beliefs of those who introduce it: internal audit may also be shaped by the confrontation between actors sharing different views upon internal audit; reciprocally, actors may be affected by this confrontation. A comprehensive approach, studying confrontations around internal audit could be complementary to existing explanatory research and help us understand (1) the success of internal audit, through an exploration of the mainsprings of its acceptation; (2) some key components of the "idea" of audit, as soon as common denominators are identified, in the different ways of making sense of the development of internal audit; (3) hence, how internal audit can renew control activities in an organization and from there, how it can change this organization as a whole. This research offers to remedy this shortcoming, in exploring, in a comprehensive way, *the different justifications upon which the deployment of internal audit is based, and how the confrontation of these justifications can change controllers and their activities.* This comprehensive approach is inscribed in the works of the sociology of trials – or sociology of tests[1] (Boltanski & Thévenot 1991; Boltanski & Chiapello 1999), which studies dispute processes "as 'effervescent moments', in the Durkheimian sense" (Lemieux 2007, p.192), where "social actors question some power relations and beliefs that were institutionalized, redistribute worth and power positions, invent new organizational devices et techniques which will constrain relations in further ways" (Lemieux 2007, p.192). The result of these dispute processes is a new organization of social arrangements. In this paper, I analyse the introduction of internal audit as such an effervescent moment that questions pre-existing control practices. Precisely, I articulate Boltanski and Chiapello's understanding of trials (Boltanski & Chiapello 1999) with Linhardt and Muniesa's research on trials of explicitness (Linhardt & Muniesa 2011; Muniesa & Linhardt 2011), which I combine with an attention paid to "pollution and purity claims" (Douglas 2005).

The French State administration is an interesting playground to answer this research question: in this administration, a 2011 reform launched the introduction of an internal audit function, to cover the whole range of ministerial activities – and not only financial/accounting ones. Each ministry has been required to set up ministerial internal auditing committees and organs, under the supervision of a Central Harmonization Committee of Internal Audits (Comité d'Harmonisation de l'Audit Interne or CHAI), as part of a wider risk management device and in articulation with internal control (Décret N° 2011-775; Fillon 2011). The reform has not been followed by the systematic recruitment of internal auditors, so that State controllers, who were in place before the reform, have been required to adopt internal audit, in addition to their pre-existing controls. The reform has been vividly debated in ministerial control services, where it is still being implemented. With State controllers, and with other high-ranking civil servants who have closely followed the implementation of this reform, I have run 53 semi-structured interviews, lasting from 45 minutes to 04h20, in order to study how controllers from French State control services make sense of internal auditing, and perceive its potential for improving the actions of their control services.

I find that many controllers simultaneously see the reform as a power grab – or a trial of strength – by the most prestigious institutions in the French State administration, and support internal auditing. This trial of strength then triggers a trial of explicitness for State control, that is articulated with a trial of legitimacy: in justifying their support for internal

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[1] "Trial" is the translation of the French concept of *épreuve* given by Bruno Latour. The word "test" has alternatively been used to account for this idea of "*épreuve*" (Bourguignon & Chiapello 2005); in this paper, we will alternatively use the concepts of "trials" and "test".

audit, controllers give divergent definitions of this new control, that can be associated with 2 distinct and coexisting ethos – the bourgeois and the aristocratic ones – of controllers and 2 kinds of critiques of State control – a radical and a corrective one – which are at odds with each other over the definition of what a good State control should be: the radical critique fingers at the amateurism of those who defend a corrective critique, while the latter see internal audit as the Trojan horse of a managerial and/or financialized imperialist culture. Yet, there exist common denominators to these two critiques: internal audit is unanimously expected to erode the rents of controllers, in making them accountable, and to professionalize their work. Finally, the 2011 reform might thus either deeply renew the activities of control services – if the radical critique triumphs; or simply improve the justice of State control, in increasing "the degree to which it is conventionalized", in developing its supervision, *i.e.,* in making it stricter (Boltanski & Chiapello 2005, p.33). In this last perspective, the Trojan horse of internal audit would have to be domesticated, in order to strengthen the legitimacy – through an increased efficiency of controllers – of control activities.

This paper begins by presenting the theoretical framework (section 2), followed by a presentation of the research setting and design (section 3); then, I examine the 2011 reform as a trial of strength (section 4); I explore the different ways of understanding its implication and I highlight the confrontation of justification principles by those who defend the introduction of internal audit, yet with different understandings (Section 5); lastly, I focus on the purity claims deployed by some controllers and I analyze how the reform might affect controllers and their activities (section 6), before discussing and concluding this paper (section 7).

2. A comprehensive approach, inscribed in the sociology of trials, to the implementation of internal auditing.

In this research, I explore *the definitions of good control upon which the justifications for the deployment of internal audit are based, and how the confrontation of these justifications can change controllers and their activities.* This research is thus inscribed in a comprehensive approach (2.1.), in the continuity of the sociology of action regimes (2.2.), and more precisely, of Boltanski and Chiapello's study of trials in *The New Spirit of Capitalism* (Boltanski & Chiapello 2005) (2.3.), that I articulate with Linhardt and Muniesa's study of "trials of explicitness" (Linhardt & Muniesa 2011; Muniesa & Linhardt 2011) (2.4.).

2.1. A comprehensive and pragmatist approach to the study of the implementation of internal audit in the public sector.

In public sector organizations and State administrations, the implementation of internal auditing has been strongly encouraged by international institutions such as the Organization for Economic Cooperation and Development (OECD) and the European Union (EU) (Cohen 2010a; 2010b), for 20 years now: internal audit belongs to the "good practices" that States are encouraged to adopt, in a context of New Public Management.

Precisely, the European Commission has encouraged the introduction of internal audit in three ways: at first, it has required the implementation of public internal financial control for all candidate States and for States with public debt issues – such as Portugal – and strongly encouraged its appropriation in the other States (European Commission 2006) – the European Commission itself has replaced its administrative controls *à la française* with internal audit in 2000 (Comission Européenne - Service d'audit interne 2015); secondly, it has imposed the creation of internal audit structure to attest to the sound management of European funds;

thirdly, it hosts a club of European high ranking civil servants, which are gathered every year around internal audit issues, so as to share good practices (Europäische Kommission 2011). These three ways respectively match the normative, coercive and mimetic isomorphism identified by DiMaggio & Powell (1983) in their study of the homogenization of organizations.

But the adoption of internal audit does not lead to identical practices everywhere. A first stream of research has underlined differences between internal audit in the private and public sectors (see for example Arena 2013; Goodwin 2004); also, the plurality of internal audit practices in the public sector of different countries (Diamond 2002; Shand & Anand 1996), as well as in one given country – whether European (Diamond 2002; Arena & Jeppesen 2015; van Gils 2012; Spanhove et al. 2008) or not (Van Gansberghe Nordin 2005) – has already been investigated, most often with a neo-institutional framework. The diversity of internal audit practices in the public sector has been attributed to a number of factors, that Arena and Jeppesen enumerate:

> [The] overall public sector culture of the country or government where it is practiced, the diversity of the organizations in which it is located, and the diversity of the auditing activity itself (Arena & Jeppesen 2015, p.4).

In the same vein and on a very close topic, different understandings and practices of risk management are explained by different cultures (Mikes 2011a; Mikes 2009; Renn 1990).

To this literature, that tends to be dominated by explanatory frameworks, Arena & Jeppesen's research adds a comprehensive standpoint in giving specific attention to the individual values and beliefs of internal auditors. This paper goes further in the adoption of a comprehensive approach in investigating the motives for the acceptations of different forms of audit. In this research, I do not only study different senses of internal audit, and the cultures to which they can be attributed, but I also study how the confrontation of the different definitions of internal audit and of the divergent justifications that controllers bring, when they defend the adoption of internal and make sense of how internal audit can improve their work, can affect and change controllers themselves. These justifications should not be directly associated with individuals' values and beliefs: they are not necessarily fixed attributes of actors and can change, depending on the context. Such a comprehensive stance is complementary to explanatory perspectives: "looking inside organizations to understand how meaning is negotiated and sense-making takes place is a valuable and necessary complement to contemporary institutional explanations" (Sauder & Espeland 2009, p.66).

The historical evolution of internal audit activities (Arena & Jeppesen 2015) facilitate the diversity of internal audit practices. In State administrations, where there is often life-time employment and low labour mobility, so that internal audits can be performed by State controllers, having their own routines and habits, without necessarily having a background in internal audit, the plurality of practices can be especially important. In exploring the justification principles that underlie the development of internal audit, in analysing how actors make sense of the introduction of internal audit, compared to their pre-existing control practices, I focus on individual actors more than institutional logics. By doing so, I want to better explain the success and pervasiveness of audit, which has "become central to ways of talking about administrative control" (Power 1994, p.5) and I hope to identify key components of the idea of internal audit, whose logic, as for audit itself, is "far from unproblematic, stable and readily defined" (Mennicken 2010, p.335). Because of the normative role that controllers play, understanding how internal audit can change controllers may also help apprehend how internal audit can affect whole organizations.

My research is anchored in a pragmatist approach that focuses on the "intricacies of implementation" of accounting devices that "both shape and explicate accounting realities at large" (Muniesa & Linhardt 2011, p.551). As such, it is inscribed in the trial framework, as

elaborated by Latour's studies of agency (2001) on the one side, and Boltanski & Thévenot's sociology of action regimes (1991) on the other side (Barthe et al. 2013; Lemieux 2007). Both streams, that have been reunited in Boltanski and Chiapello's understanding of trials (Boltanski & Chiapello 2005), use the concept of "trial" to make sense of dispute processes. A trial can be defined as an "effervescent moment", in the Durkheimian sense, when actors are confronting each other, out of which new social arrangements can emerge, which will constrain social relations in a new way and result in the transformation of the confronting entities (Lemieux 2007, p.192). A footrace, a political election, State reform, a scandal, an affair, a controversy can be trials, in the sense of opportunities, for social actors, to question power relations and beliefs or to redistribute power positions and to invent new organizational devices and techniques which will constrain relations in further ways.

My research draws on the – mostly French-speaking – literature that has deployed the trial framework to make sense of the implementation of State reforms in a New Public Management context (see mainly Linhardt 2012; Linhardt & Muniesa 2011; Muniesa & Linhardt 2011; Bellaing 2012; Lemoine 2011). Precisely, it follows the purpose to articulate Muniesa & Linhardt's concept of "trial of explicitness", that focuses on the implementation of a major State reform called the LOLF (Linhardt & Muniesa 2011; Muniesa & Linhardt 2011), with Boltanski's and Chiapello's work that highlights the role of critique in the process of social change, through a questioning and a challenge of domination (Boltanski & Chiapello 2005; Bourguignon & Chiapello 2005). I thus hope to extend further the use of the sociology of trials in accounting literature and to enrich this use to better make sense of New Public Management State reforms.

2.2. Boltanski and Thévenot's sociology of action regimes

The sociology of trials, as it is mobilized in this research, is inscribed in the sociology of action regimes, as elaborated by Boltanski and Thévenot (Boltanski & Thévenot 1991; Boltanski 2009). This stream of research advocates an "empirical description of the way people propose justifications and criticize the justifications of others, the way some people 'win' or 'lose' and the way people at the end agree on a result or remain in dispute" (Jacquemain 2008). Because "human action is able to follow different paths according to the circumstances", the unit of analysis is "neither the individual nor the whole. Rather, it is the *situation*" (Jacquemain 2008, p.2–3).

Drawing on Dewey, this sociology stresses the importance of disputes – that can be defined as situations with conflict, in which people disagree (Jacquemain 2008, p.3). Disputes are seen as moments of effervescence, which interrupt the routine of social life, and introduce "an irreducible indeterminacy within the social" (Jacquemain 2008, p.5). From this perspective, "society is not a form of order, but an *ordering*, a dynamic that always happen" (Susen & Turner 2014, p.142); such an approach thus "breaks with a narrowly deterministic conception of the social, whether based on the omnipotence of structures, or, in a culturalist perspective, the domination of internalized norms" (Boltanski & Chiapello 2005, p.30).

In a dispute, trials of worth correspond to a crucial moment when actors are confronting each other (Boltanski & Thévenot 1991). In this focus on trials and disputes, the critical capacities of actors can thus be examined (Duvoux 2012); these capacities are considered as a "driving motor for social transformation" (Susen & Turner 2014, p.136), because of the "creative and unpredictable productivity of critique" (Susen & Turner 2014, p.142). The sociology of trials investigates how asymmetries and inequalities are reproduced or undone: inequalities are seen as a product of action, as an outcome of trials. Existing inequalities can help predict, but in no case determine, the outcome of action and of future trials (Barthe et al. 2013, p.196).

In their confrontation, actors use justifications. A justification is an "ascent to generality", whereby actors, in order to make sense of what is happening and to convince their contradictors, put forward arguments, which refer to different principles and forms of common good. These principles of justice are not attributes of actors, which is why the outcome of trials is not predictable: principles of justice are "available in the philosophical background of a society" (Jacquemain 2008, p.5); "actors can employ different forms of justifications over time and in one situation a plurality of forms of justifications may be at their disposal" (Potthast & Guggenheim 2011, p.4). Boltanski & Thévenot (1991) identify six orders of worth – civic, market, inspired, fame, industrial, domestic – which provide argumentative elements articulated around a specific definition of the common good. The following table sums up these six orders of worth:

'Common worlds'	Market	Industrial	Civic	Domestic	Inspired	Fame
Mode of evaluation (worth)	Price, cost	Technical efficiency	Collective welfare	Esteem, reputation	Grace, singularity, creativeness	Renown, fame
Test	Market competitiveness	Competence, reliability, planning	Equality and solidarity	Trustworthiness	Passion, enthusiasm	Popularity, audience, recognition
Form of relevant proof	Monetary	Measurable: criteria, statistics	Formal, official	Oral, exemplary, personally warranted	Emotional involvement and expression	Semiotic
Qualified objects	Freely circulating market good or service	Infrastructure, project, technical object, method, plan	Rules and regulations, fundamental rights, welfare policies	Patrimony, locale, heritage	Emotionally invested body or item, the sublime	Sign, media
Qualified human beings	Customer, consumer, merchant, seller	Engineer, professional, expert	Equal citizens, solidarity unions	Authority	Creative Beings, artists	Celebrity

Figure 1 – The six orders of worth from Boltanski and Thevenot's economies of worth
adapted from Thévenot, Moody, & Lafaye (2000: 241) (Taupin 2013)

When actors are referring to the same order of worth, trials are easily solved; when actors refer to competing orders of worth, either one of the orders triumphs, or a provisory compromise is found.

2.3. Boltanski and Chiapello's trial framework.

The trial framework, as elaborated by Boltanski and Thévenot (1991), has undergone substantial changes in *The New Spirit of capitalism* (Boltanski & Chiapello 2005). Boltanski and Chiapello draw on Latour (2001) in order to better articulate social change and critical situation (Potthast & Guggenheim 2011, p.7): trials testing legitimate orders of worth – with a logic of categorization – are combined with Latourian trials of strength – with a logic of displacement:

> Our intention here is to set to work in tandem two logics, elaborated in different intellectual traditions (…) – that is to say, a logic of *categorization* on the one hand, and a logic of *displacement* on the other. In the first, a discourse is formed referring to justice, right, legitimacy, generality. In the language of the second, descriptions in terms of forces, strategies, positions and network are elaborated (Boltanski & Chiapello 2005, p.315).

In Boltanski and Chiapello's approach, trials are always trials of strength, but there exists a continuum between, at the one end, tests of status – whose "employment rests upon categorization" (Boltanski & Chiapello 2005, p.321) and which are "conforming to a model of justice" (Boltanski & Chiapello 2005, p.315) – and, at the other end, pure tests of strength, which is defined as "a quality of beings expressed in tests whose sudden appearance relies

upon a displacement" (Boltanski & Chiapello 2005, p.321). By definition, a test of strength is successful "without having been subject to a labor of identification or generalization": "strengths are what are displaced in the absence of constraints of a normative, conventional or legal kind" (Boltanski & Chiapello 2005, p.321). In other – and Deleuzian – words, a test of strength appears on the "plane of immanence" (Boltanski & Chiapello 2005, p.454). The authors explain:

> The test is always a test of strength. That is to say, it is an event during which beings, in pitting themselves against one another (think of an arm-wrestling match between two people, or the confrontation between a fisherman and the trout that seeks to elude him) reveal that they are capable of and, more profoundly, what they are made of (Boltanski & Chiapello 2005, p.31).

The outcome of a test of strength is the determination of a given degree of strength; the outcome of a test of worth is a judgment upon the worth of persons. A test will be legitimate only if it has been "subject to a formalization that specifies its objectives and aims", while its conduct is "supervised in such a way as to avert infiltration by unknown or, at any rate, illegitimate forces" (Boltanski & Chiapello 2005, p.317). Tests of status refer to conventions, while tests of strength "assume neither exteriority nor generality" and "escape the constraints of justification" (Boltanski & Chiapello 2005, p.320). The outcome of a test of strength is the alteration of the balance of forces (Boltanski & Chiapello 2005, p.321). A test results in the transformation of the confronting entities as tests are "moments when beings, upon encountering resistance, seek to persevere by altering themselves – that is to say displacing their energy in order to come to terms with other beings, in such a way as to profit from a difference, however minimal, which confers an advantage" (Boltanski & Chiapello 2005, p.321). A test of strength results in the disorganization of former, institutionalized, trials.

Tests of strength can be followed by a phase of justification, of re-categorization that gives an increased level of generality. This work is essential, to give legitimacy to the trial:

> The transition from tests of strength to tests of legitimate status presupposes a social labour identifying and characterizing different kinds of strength, which must be amenable to being distinguished and separated from one another. In fact, to be open to assessment from the standpoint of justice, a test must first of all be specified, be a test of something (…) and not indeterminate. (Boltanski & Chiapello 2005, p.31)

The concept of legitimacy is thus very important in Boltanski and Chiapello's framework, because of the attention given to justification constraints, to the reference of a common good and a justice principle. This phase of re-categorization is initiated on the one side by those who, "faced with repeated failure, are seeking to understand what has occurred, in order to back up a critique of the tests that have been disadvantageous to them" and on the other side, "by those whose displacements have brought success" (Boltanski & Chiapello 2005, p.322).

The analysis of the role of critique is central to the study of this phase of justification. Critique emerges when the trial appears impure, because it has been polluted by elements coming from other worlds. As such, "critique leads to tests in so far as it challenges the existing order and casts suspicion upon the status of the opposing beings" (Boltanski & Chiapello 2005, p.40). It destabilizes former tests and leads to new ones (Terrel 2003, p.73). In turn, tests "are vulnerable to critique, which reveals the injustices created by the action of hidden forces" (Boltanski & Chiapello 2005, p.40). Boltanski and Chiapello identify two kinds of critique: the corrective critique and the radical one. The corrective critique puts the emphasis on a test's nonconformity with the status order underlying it; it plays a central role in the re-categorization phase, since it "seeks to improve the justice of tests, which leads (…) to 'tightening' them up" (Boltanski & Chiapello 2005, p.322); it takes seriously the city in reference to which the trial has been built. The corrective critique always comes *after* the

displacement. The radical critique challenges the test, in that it rejects the principles of equivalence with which the test is associated; thus it will seek to replace the test with a new one. It is based on principles that are different from the ones on which the trial has been built.

2.4. Extending Boltanski and Chiapello's work: trials of explicitness and purity claims.

Linhardt (2009; 2012) and Muniesa (Linhardt & Muniesa 2011; Muniesa & Linhardt 2011) also built on Latour and Boltanski's sociology, to develop their own understanding of trials. "Trials of explicitness" (Linhardt & Muniesa 2011; Muniesa & Linhardt 2011) are a form of trial, which are about making an entity explicit, "in one way out of many possible ways" (Muniesa & Linhardt 2011, p.551). The notion of trial of explicitness is associated with Deleuze's idea of the "actualization of the virtual" (Muniesa 2014, p.564). Muniesa & Linhardt (2011, p.563) explain:

> The notion of "trials of explicitness" corresponds, in part, to the very mundane idea of being called to make an explicit statement about something that was initially formulated in rather loose or general terms. This idea finds its place, in particular, in moments of implementation.

This idea of trial of explicitness was associated with the study of the implementation of State reform (Linhardt & Muniesa 2011; Muniesa & Linhardt 2011). Muniesa and Linhardt do not explicitly relate this trial to Boltanski and Chiapello's work. However, it is possible to say that trials of explicitness emerge, when, because of a trial of strength, a displacement occurs, that destabilizes institutionalized trials, yet without immediately leading to a clearly defined – and legitimate – trial. In a trial of explicitness, actors mobilize claims to legitimacy and confronted entities – whether actors, objects or concepts – are transformed in the confrontation. Trials of explicitness can be associated with the work of re-categorization that emerges in the phase of justification, after a trial of strength and that Boltanski and Chiapello describe. The articulation of Linhardt and Muniesa's research, with Boltanski and Chiapello's work can help make better conceptualize dispute processes, in showing how trials of explicitness are not exempt from strength and legitimacy issues and, reciprocally, in better apprehending the phase of justification that follows a trial of strength: trials of explicitness can be seen as emerging after a trial of strength; they are articulated with trials of legitimacy as they involve actors who will deploy different forms of justification.

Deleuzian concepts can help us articulate these two understandings of trials. From Deleuze's perspective (Deleuze & Parnet 2007), there exists no actual objects: "every actual surrounds itself with a cloud of virtual images", which react upon actual objects; the dissolution of the actual object occurs on the plane of immanence, which includes both the virtual – object and image – and its actualization. The actual is the object of actualization, the virtual is its subject. Hence, "the actualization of the virtual is singularity whereas the actual itself is individually constituted. The actual falls from the plane like a fruit, whilst the actualization relates it back to the plane as if to that which turns the object back into a subject" (Deleuze & Parnet 2007, p.149). Thus, while trials of strength appear on a plane of immanence, with no dissociation between objects and their image, no normative constraint, the re-categorization that appears in the justification phase, after a trial of strength, can be seen as the "actualization of the virtual". With the actualization process, the "virtual is what is left behind. It is the shred (it is definitely incomplete) that seeks in the actual something to refer to" (Muniesa 2014, p.71). The actualization process has to be understood "in the sense of fathoming, gauging, penetrating what happens, what might happen or what ought to happen. And this of course takes place in multiple, often conflicting manners" (Muniesa 2014, p.71).

3. Research setting and design

In this paper, I study the confrontation of different justification principles put forward by controllers, who defend the implementation of internal audit in the French State administration, after a 2011 reform. The implementation of the 2011 reform is considered as a *situation* in which different actors will be confronting one another and the reform itself is seen as a *trial for State control*, at the occasion of which State controllers will specify not only their view of what internal audit is and should be, but also their representations of State control. This research will investigate how controllers and State control can be transformed by the confrontation of different justification principles. With a first analysis of the documents that have preceded the reform, it is possible to present what the reform consists in (3.1.) and with an exploration of the literature on control services, to provide an overview of the context of State control at the moment of the reform (3.2.); in a third subpart, I will present my methodology (3.3.).

3.1. The 2011 reform in the French State administration

In June 2011, a decree and a circular letter ("circulaire") from French Prime minister François Fillon (Décret N° 2011-775; Fillon 2011) launched the implementation of an internal audit function in the French State administration. The texts of the reform define internal auditing with words that are close to the ones of the IIA: internal auditing is defined as "an independent, objective assurance and consulting activity designed to provide each ministry with reasonable guarantee as to the level of control of operations and to improve these operations"; its role is to ensure the efficiency of internal control (Décret N° 2011-775). Together with internal control, the internal audit function should enable French ministers to manage the risks associated with the implementation of their public policies.

Following the decree and the circular letter, each minister is supposed to introduce an internal audit committee and an internal audit mission, in line with internal auditing standards. Each internal auditing ministerial committee is presided by the minister. Its role is to approve of the internal auditing program, to define the internal auditing policy, to follow the implementation of internal auditors' recommendations and to oversee the quality of internal control and risk management in the ministry. Internal auditing ministerial missions elaborate the program of audits, are in charge of disseminating good practices and animating the ministerial community of auditors. These missions are directly attached to the minister; their heads – internal auditing managers – are hold accountable by the internal auditing ministerial committee and are members of the Central Harmonization Committee of Internal Audits (Comité d'Harmonisation de l'Audit Interne or CHAI). The heads of internal audit mission have been appointed on a voluntary basis.

The CHAI is in charge of collecting internal auditing best practices and animating the community of auditors in the French State administration, evaluating audit policies and transposing the IIA internal audit framework to the French State administration. It is a collegial structure, presided by the minister in charge of the State reform.
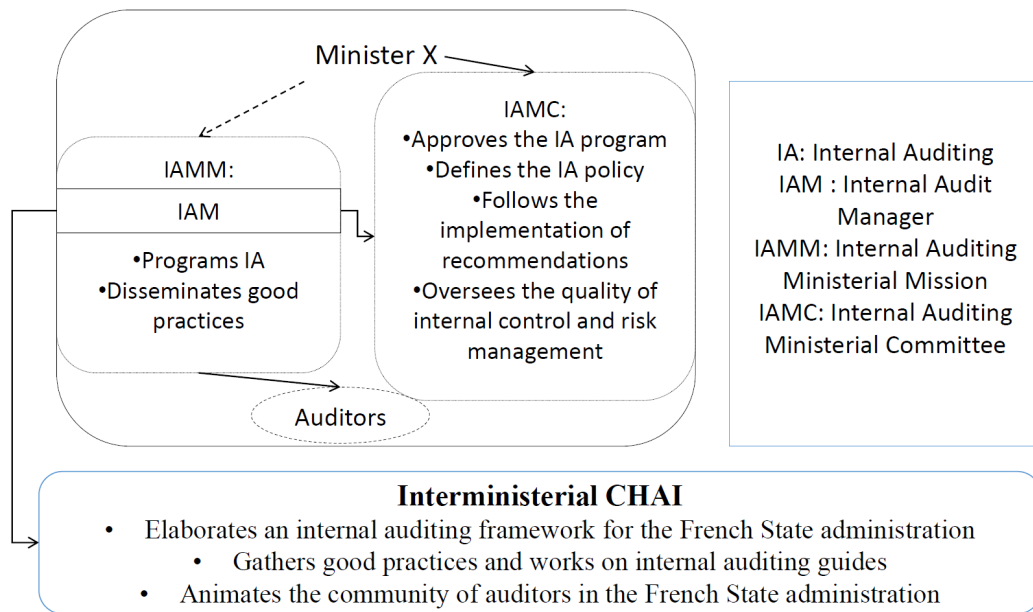
Figure 2 - The organs and structures of the 2011 reform

Between 2011 and 2014, 11 internal audit missions and 11 internal audit committees have been created, in all the ministries. The CHAI has been working on the elaboration of several methodological audit guides (CHAI 2013). More importantly, during its first year of functioning – from April 2012 to June 2013 – the CHAI worked on the transposition of the IIA standards, that was completed in June 2013.

Since the deployment of risk management devices has happened recently, mostly once the transposition of IIA standards had been achieved, after September 2013, internal audit has developed in the first years of the reform, without being everywhere articulated with internal control and risk management. Thus, this research focuses on internal audit, without considering risk management and internal control and on its deployment in the French State administration.

3.2. The 2011 reform as a trial for State control

The 2011 reform does not explicitly state which service should perform internal audits. For several reasons, ministerial control services, which are structures directly attached to the minister and in charge of controlling the good functioning of the administration, are however directly concerned by the reform. At first, the reform creates internal audit mission at their same – ministerial – hierarchical levels. These internal audit missions are hosted by ministerial control services (at the exception of the services of the Prime Minister, which had no pre-existing ministerial control service), that are presided by ministerial controllers. Only in two, out of eleven ministries, were controllers hired to the specific purpose of developing internal audit; in the other cases, the head of ministerial audit missions were already working as controllers in their ministry. Moreover, the reform has not been accompanied by the massive recruitment of internal auditors; consequently, usual controllers perform the ministerial audits that are decided by the committee. Also, the CHAI has launched workgroups that recruit ministerial controllers in the whole State administration. Lastly, the General Inspection of Finances (IGF), which depends on the Finance Minister, has been deeply involved in the reform: the 2011 reform has been prepared by three administrative

reports (Guillaume et al. 2009; Guillaume & Colin 2008; Conseil de Modernisation des Politiques Publiques 2010) in which the General Inspection of Finances has played a central role – to the best of my knowledge, no other control service has participated in the elaboration of the reform; and the vice-president of the CHAI – who is the most influential person in this committee – has always been a Finance inspector. In most ministerial control service a few controllers only – often two or three – are involved in the execution of internal audit mission; other controllers might perform internal audit that are not ministerial ones, or other control activities. In this context, only a very small number of controllers is, in every control service, directly involved in the reform. In our research, I focus on these controllers and try to understand their justifications of the introduction of internal audit.

Ministerial control services, also called "Inspection Générale", "Conseil Général" or "Contrôle Général", have in part been created in the 18th and 19th century and are a legacy of a Napoleonian conception of the administration (Milloz 1983; Ménier 1995; Renaudin 2003), characterized by a juridical culture and hierarchical controls: when performing controls, controllers, who are historically specialized in the detection of frauds, represent their minister. The number of ministerial control services depends on the history of the ministry – the list of ministerial control services is to be found in Appendix 1. These control services are prestigious structures. Controllers are often compared to a State aristocracy – even to the State nobility (Bourdieu 1989) – because of their recruitment, through a selective examination that gives the equivalence of a title of nobility. Controllers are often seen as rentiers, since they have a life-time employment, a very low level of accountability and, very often, a career progression based on seniority rather than performance. Their rent can be defined as a privilege of position, giving access to resources with no counterpart. In the trial of recruitment of high-ranking civil servants, controllers belong to the category of winners. But this category is not monolithic.

Between control services, there exist important differences, in terms of prestige and influence (see for example Milloz 1983; Ménier 1995; Renaudin 2003). The most prestigious control service is the General Inspection of Finances, followed by the General Inspection of Social Affairs. This prestige relies first and foremost on the mode of recruitment: the General Inspection of Finance (IGF) recruits among the very best students of the very elitist French National School of Administration (Ecole Nationale d'Administration, or ENA); the General Inspection of Social Affairs (IGAS) also recruits among students from the ENA, but these students are less numerous and have a slightly lower rank. Two other prestigious inspection service are the General Inspection for the Administration (IGA), which recruits one student from the ENA every year (with a lower rank than the IGAS) and the General Control for Armies (CGA), which has its specific and selective entrance examination. In the trial of recruitment of high-ranking civil servants, the ENA plays a determining role; the share of former ENA students in the whole service, as well as their ranks at the end of the training, are essential elements influencing the prestige of a control service[2]. In comparison to the IGF, the CGA, the IGAS and the IGA, the other ministerial control services tend to be considered as "corps de débouchés", *i.e.* State corps welcoming high-ranking civil servants before retirement. The hierarchy between, on the one side, the IGF and at a lower level, the IGAS, the IGA and the CGA and, on the other side, the other control services, is relatively unquestioned in the French State administration. In other words, we can say that the trial of

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[2] The prestige also relies on the area of intervention – the IGF, the IGAS and the IGA can run controls outside of their ministry – and on the possibility for discretionary appointment by members of government – which is impossible in the CGA and very limited in the IGF. Lastly, the prestige of these service is associated with the level of remuneration – higher in the IGF – and the careers of controllers from these services – in the IGF for example, many controllers have been appointed at the head of major French corporations (Cardoni et al. 2012).

State control, which enables a hierarchy of controllers, and is mostly based on the recruitment of these controllers, leads to the domination of the General Inspection of Finances.

These control services have undergone substantial changes over the last decades. At first, their actions have importantly evolved over the last 30 years, as juridical controls have declined, and evaluation, auditing and consulting activities have risen in a New Public Management context (Joncour 1999; Renaudin 2003; Bezes 2009). Specifically, the implementation of the LOLF has led to the development of financial internal audits, which prepare the certification of accounts by the French Court of accounts (Eyraud 2012; Muniesa & Linhardt 2011): many ministerial control services thus participated in financial internal audits, with the support of an internal audit service – called the Audit and Risk Mission, or MRA – from the ministry of Finances. In 2 ministers, out of 11, internal audit structures, in line with the IIA requirements, had been created before the reform. Also, ministerial control services have been affected by an increase in their size, as more and more high-ranking civil servants have been recruited, at the end of their careers, and without having necessarily worked as a controller before. Since the reform, a few auditors and accountants from the private sector have also been hired to help in the development of internal audits. Yet, in spite of this diversification of recruitment and activities, there has been no clear evolution of the methodology used by control services; moreover, the reform has not led to an overall questioning of the methodology of control practices in the ministerial control services. In most services, there exist no differentiation of control activities along methodological criteria – a given control practice can thus be described as simultaneously involving inspection, evaluation and audit. Since the reform, none of the legislative texts defining the role of ministerial control services has been significantly modified, so that the obligations of ministerial control services regarding internal audit have not been made explicit.

In this context of important changes for control services – we can say that the trial of State control has become unspecified – I understand the 2011 reform as a trial for State control, at the occasion of which State controllers will specify not only their view of what internal audit is and should be, but also their representations of State control. This research will investigate how controllers and State control can be transformed by the confrontation of different justification principles.

3.3. Data collection

My research adopts a pragmatist epistemology, that emphasizes the "contingent aspects of justification" (Long 2002). It is thus based on a qualitative approach.

This research is firstly based on the analysis of documents that prepared the reform and followed it, such as the three reports written in preparation of the reform and the CHAI report (Guillaume et al. 2009; Guillaume & Colin 2008; Comité d'Harmonisation de l'Audit Interne 2013; Conseil de Modernisation des Politiques Publiques 2010). Also, I accessed the internal documentation from ministerial control services. Lastly, I carefully read reports on Sate reform, as soon as they focused on the activities of control services (Picq 1995; Fabius et al. 1999; Bourdin et al. 2004).

In order to understand how internal auditing is justified by controllers and how these controllers think it can improve State control, I have run, between June 2012 and September 2015, 53 semi-structured interviews – lasting from 45 minutes to 04h20 – mostly with ministerial controllers from all the French ministers. 19 interviews were run with controllers in charge of running or implementing internal audits, 8 with people who have been closely associated with the preparation and/or implementation of the reform, 21 with controllers without any familiarity with the implementation of the reform and 2 with civil servants in operational positions. 44 interviews were run with ministerial controllers and 2 with

directional controllers, belonging to structures with a strong audit culture, in the Finance and Defence ministries. The controllers I interviewed have different trajectories – some are very familiar with internal audit, others are not – and come from services with different levels of prestige and involvement in the reform. Elements of precision upon the interviewees and their trajectories are to be found in Appendix 2.

In these interviews, I have asked controllers how they would define internal audit and the role of the control they perform. These interviews have been recorded, analysed and partly transcribed. Each of them has been attributed a number on a random basis. These interviews enabled me to apprehend how controllers perceive internal auditing and how they define their roles and functions in this regard. These interviews have been interrupted a few months after I started feeling that I had reached a level of saturation of my data. These interviews have been run as the reform was being implemented; as such, the setting was an ideal one to examine "the intricacies of implementation" (Muniesa & Linhardt 2011).

Finally, I also attended a few CHAI meetings, where I could transcribe the interactions between controllers, in 2013 and 2014. This attendance has been made possible by the appointment of a new vice-president for the CHAI, who was favourable to my presence. I ceased to attend these meetings in 2015, as I wished to take more distance from my field, in order to write my research.

4. The 2011 reform as a trial of strength

In 2011, as the reform is introduced, State controllers are being fiercely criticized (4.1.). Also, the trial of State control is less and less able to distribute worth among controllers (4.2). In this context, the 2011 reform appears as a trial of strength by the IGF, which played a leading role in the reform (4.3.).

4.1. Controllers-as-rentiers under attack

As already mentioned, the activities of control services have undergone substantial changes over the last three decades, in a context of New Public Management reforms; however, no legislative text has clearly reformed the activities of control services. This lack of clear view concerning the role of control services may explain the harshness of their critiques. Over the last two decades, several institutions have severely criticized the activities of State control services. From the mid-1990s, several reports, gathering members of the French National Assembly and high ranking civil servants, from the Court of Accounts and the State Council, have deplored, in very flowery language, the inefficient use of control services (see for example Picq 1995; Fabius et al. 1999; Bourdin et al. 2004). In these reports, controls are said to be inefficient and without any coordination; the age pyramid in these control services, with a sandglass shape, is seen as an obstacle to productive work and to the acquisition of new methodologies; controllers are accused of being too empathic towards the ones they control and of lacking objectivity.

These assertions are echoed by my interviews, which show that inside the control services themselves, the critiques are important. First, a lot of interviewees deplored the lack of efficiency of administrative control. A controller, coming from a non-prestigious control service, which has deployed important efforts to develop internal audit, thus deplored the traditional recruitment and organizations of control services:

> In today's world, we are not by birth, or because we have achieved to be recruited somewhere, considered *a priori* as good and competent. I think this is over. We are now forced to show, regularly, that we are still good and competent, that we are still professionals, that we managed to adapt to evolutions in our jobs.

> In other words, we have to be good and competitive. This is not because I graduated from the ENA that I am good; I was certainly good at that time, a long time ago. This culture is evolving in the French State administration (…). The world is harder, more competitive, and we have to use more professional methods and more complex tools. (Interview n° 28)

This interview shows how the legitimacy of controllers is attacked through a critique of their position of rentier, with words borrowing from the industrial order of worth: being an "énarque" – *i.e.* having graduated from the ENA – is not seen as a sufficient guarantee for the quality of the control; controllers have to constantly work to improve their competence and professionalism.

Several other interviewees have deplored the opacity and lack of accountability of controllers prior to the reform. The following description of control services by a ministerial controller, from a prestigious control service, involved in the deployment of internal audit, is eloquent in this regard:

> It is an independent activity inside a public administration: I do what I want, whenever I want. (…) The minister, his/her office gives a mission to a controller, he is responsible for his mission, he will account for it only to the minister (…); it can be useful or useless, the controller is the sole Master, who does what he wants, how he wants. This is Georges Marchais answering to the journalists: "It may not be your question, but it is my answer" (Interview n°1).

A controller also told me, in an informal conversation, that internal auditing may help put an end to the practice of controllers who "drink coffee and chat with the ones they are supposed to control". Another explained :

> In the administration, you have managers who are in fact unable to occupy managerial positions; you are forced to assign to them non-managerial positions and there is not an infinity of possibilities (…) you send them to control services, you use the control services to provide these people with positions. (…) in a context of budgetary constraint, you cannot any more afford to have half of your service that is an elephants' graveyard. (Interview n°43)

Indeed, control services are often compared to "elephants' graveyards", and also to "marshal's baton": controllers are seen as rentiers, who enjoy the last years of their careers in control services, before their retirement, while the context of "budgetary constraint" calls for an increased efficiency of controllers.

These critiques of State controllers borrow elements mainly from the industrial city: the inefficiency of controllers is pointed out. Also, the activities of State control services are more and more questioned.

4.2. The questioned legitimacy of State control services.

I understand here State control as a trial, that tests controllers' abilities; it is possible to observe that the legitimacy of this trial has been heavily questioned over the last decades. In other words, the trial of State control has been largely distended by several elements.

Inside the French State administration, the LOLF has played a major role to render traditional juridical State control obsolete. First, it introduced a management by objectives, that should have logically been followed by a renewal of control practices (Bezes 2005); however, if evaluations have scrutinized public policies, controls of functioning of the administration have not been renewed (Guillaume et al. 2009; Guillaume & Colin 2008), with a few exceptions. Then, in erecting the Court of accounts to the role of an external certifier, the LOLF has given increased legitimacy to the Court of accounts to evaluate the activities of control services… and it seems that the Court of accounts has largely felt entrusted with this

new mission: in every annual certification report, since 2007, the Court has deplored the insufficient development of internal audit and control in the State administration. Outside of the French administration, administrative controls are more and more replaced by internal audits, under the encouragements of international institutions and the European Commission, as already mentioned.

In this context, the activities of control services are questioned: traditional juridical control is seen as partly obsolete, as it is at odds with what other State administrations do, and because it is not able to satisfy the requirements of the most recent reforms. Two reports written by the Finance inspection prior to the reform, which encourage the development of internal audit in the French State administration, endorse these critiques (Guillaume et al. 2009; Guillaume et al. 2009). Thus, as it was performed before the reform, State control could not anymore identify the heroes and the villains, the good and the bad controllers, because of its obsolescence. In this context, the occurrence of a trial of strength is not surprising: as Boltanski & Chiapello (2005, p.31) write, "if what is put to the test is not specified in advance, the test is adjudged unsound, unreliable, and its outcome is open to challenge."

4.3. The 2011 reform as a trial of strength.

In this context of weak legitimacy for the trial of State control, the 2011 reform can be seen as a power grab by the Finance inspection. The Finance inspection prepared the reform with two main reports (Guillaume et al. 2009; Guillaume & Colin 2008). To the best of my knowledge, no other control service has participated in the elaboration of the reform. This power grab occurs in a context of rivalry with the Court of accounts: in starting to scrutinize control activities in the ministries, and in requiring the development of internal audit, the Court of accounts appeared as extending its sphere of power and influence. In other words, this power grab can be seen as an answer to the power grab of the Court of accounts, which, according to many controllers, claimed for itself, without debate, the right to evaluate the activities of control services. A controller, from a prestigious service, even compares internal audit to the Trojan Horse of the Court of accounts:

> The Court of accounts has signed protocols with ministries which were willing to do so (…) so as to use the observations of internal auditors in its certification reports. (…) By doing so, it takes advantage of this Trojan horse, because it suffers from an asymmetry of information, as any auditor, (…) to extend this exchange of information to the whole perimeter of the ministerial activities. And this is not ok (…) because control services (…) are not the subsidiaries of the Court of accounts (Interview n° 34)

In taking the leadership of the 2011 reform and in putting the development of internal audit in the hands of State control service – yet under the supervision of the Finance ministry, the Finance inspection put a stop to these ambitions. A controller explains:

> The 2011 decree, that was an attack! That was clearly an attack by the General Inspection for Finances. Well, there have been two elements: the attack by the Court of accounts to develop financial internal audit (…) and then, there was the report written by the General Inspection for Finances, three years later, that stated: "Now, we have to develop internal audit at large", this was a financial logic, that sought to irradiate, to spread in all the ministries, that pushed to the 2011 decree. This, is at the origin of everything. This was a project, to increase the sway of the General Inspection for Finances upon the whole State, to enable a penetration of members from the ministry of Finances and from the General Inspection for Finances in all the ministries, in the State apparatus. That is a form of

imperialism, in the institutional sense of the term and which is favoured by the absolute imperative of control of public expenditure. (Interview n° 33).

The Court of accounts, in evaluating the development of internal audit and control in the ministerial control services and in asking control services to send their internal audit reports, has been at the origin of a trial of strength, that renews the activities of control services, which fall under the influence of the Court. In taking the leadership of the 2011 reform, the IGF replies to this trial of strength with another trial of strength, that offers new possibilities to think of State controls. The arm-wrestling match between the Court of accounts and the Finance inspection is ongoing, with the Finance inspection receiving the strongest support from controllers. This support may be easily explained: the Court of accounts is seen as subjugating control services, in asking their internal audit reports, while the Finance inspection, through the CHAI, defends the rights of control services not to communicate their internal audit reports to any external organization. At the same time, for control services which do not belong to the most prestigious ones, being a "good pupil" of the Court of accounts might be rewarding. I identified one ministerial control service which was more involved than the others in the transmission of its internal audit reports to the Court of accounts. At CHAI meetings, the controller from this service – Controller X – had to face the fierce critiques of the vice-president of the CHAI, that were supported by other controllers:

- Controller X: We have to coordinate external and internal audits; there exist conventions, with the Court of accounts, that render this coordination possible (…). And the Court does not only certify accounts. It is competent for other issues.
  (…)
- Controller Y [from the ministry of Finances]: the internal auditor has no obligation to work for the external auditor.
  (…)
- Controller Z [from the ministry of Finances]: we have to be careful: the first one who gives to the Court an access to our risk maps, it will make it difficult for others to refuse this access to the Court after.
- Controller A [from the ministry of Finances]: the risk exists, that the Court becomes the judge of our audit policy.

The reform bears the trace of the second arm-wrestling match, between the Finance inspection and other control services. First, and according to one interviewee who contributed to the preparation of the reform (Interview n° 26), the decree and the circular letter, whose content had been written in the second report from the Finance inspection (Guillaume et al. 2009), has been split in two different texts, because of the opposition from the General Secretary of the Prime Minister, to adopt the text written by the Finance inspection. Two days after the decree, a circular letter was published, that took back the elements of the Finance inspection. The same General Secretary refused, in the definition of internal audit, the expression of added-value, arguing that it would have been "too private-sector oriented". Secondly, in all the internal audit committees created by the reform, the presence of the budget and accounts controller, who is a civil servant working in each ministry under the supervision of the Finance ministry, was seen as "desirable" in the texts of the reform: following the same interviewee, the other ministries were not prone to encourage his presence in their internal audit committees; more than one year later, his presence was made compulsory by another decree (Décret GBCP 2012). Finally, the CHAI is attached to the minister in charge of State reform; here again, it has been told that all the ministries would not have easily accepted an attachment to the Finance minister.

The 2011 reform encountered an important resistance in the different ministries. However, while being criticized, it has been endorsed by several controllers, who voluntarily committed

themselves in the development of internal audits in their ministries; this can be explained by the legitimacy of the critiques targeting control services and controllers. Controllers, who tried to make sense of internal audit, have diversely interpreted the decree and circular letter. The loose terms in which internal audit has been described can explain this diversity of interpretation: a trial of explicitness has succeeded the trial of strength.

5. The 2011 reform as a trial of explicitness.

As already mentioned, Boltanski and Chiapello explain that tests of strength can be followed by a phase of justification, of re-categorization. Such a work gives an increased level of generality, which is essential in order to give legitimacy to the trial. In this case, the trial of strength has been followed by a trial of explicitness, during which controllers, trying to make sense of the reform, developed divergent interpretations of internal audit and of State control. This trial of explicitness takes its roots in the pluralities of possible ways to interpret the reform; it gives birth to 2 main ways – with 2 subcategories – of understanding internal audit and the role of State control (5.1.); these two understandings of audit correspond to a radical critique and a corrective one of the role of control services, which share common elements (5.2.).

5.1. The diverse interpretations of the 2011 reform.

The 2011 reform can be understood as a test of strength by the IGF, which provoked a displacement in the ways of talking about administrative control and altered the balance of powers by strengthening the influence of the IGF. However, this trial of strength has not been immediately followed by a new and clearly-defined trial for State control: the texts of the reform can be interpreted in a number of ways. The reform can first increase the influence of the ministry of Finances. The ministry of Finances is importantly represented at the CHAI, of which the director of the Budget and the director of the Public Finances – two very important structures from this ministry – are members and where the vice-president has always been a Finance inspector. The reform can also strengthen the Court of accounts, which has positioned itself as the external auditor for the whole activities of the State administration, and has constantly asked, over the last 10 years, for the development of internal audit and control in the French State administration. In a sense, in answering to the test of strength of the Court of accounts with another test of strength, the Finance Inspection takes risks: by doing so, it increases the legitimacy of internal audit and, from there, of the Court of accounts, which is the only external auditor that exists for State services. Finally, the introduction of internal audit in the French State administration can increase the independence of ministerial control services, in endowing them with a methodology that is defined by international institutions and in giving them a new role – centred on the development of risk management – in their ministries. This plasticity of the reform gives way to divergent understandings of internal audit. The 2011 reform was not immediately followed by a new and tightened trial of State control. The implementation of the 2011 reform can thus be understood as a "trial of explicitness" (Muniesa & Linhardt 2011) at the occasion of which controllers specify, among an array of possibilities, their views upon State control.

In analysing the definitions of internal audit given by the interviewees, I identify three main perspectives on internal audit. From a first perspective, internal audit should improve the work of control services through methodological progress. The finalities of the work of controllers are not changed: controllers represent their minister and make sure that his/her orders are well executed. In a first subcategory, called audit-inspection, internal audit is essentially understood as a method that can help the controller work more efficiently and

rigorously in the detection of frauds, with a new attention attached to risks. In a second meaning, called audit-consulting, controllers value internal auditing, that is associated with the writing of short reports with an operational dimension and with a follow-up of the implementation of recommendations, also based on risks. From this perspective, the hybrid dimension of controls is claimed: the compartmentalization of missions between what would be called inspection, audit and even, with the audit-consulting view, evaluations, has no sense and can even compromise the ability to bring complete and relevant answers to a question. A controller, that could be associated with the first category, and belonging to a prestigious service with a strong audit culture, explains:

> There is a form of interpenetration; there is no exclusivity such as "I am doing evaluation", "I am doing audit"; of course, methods and principles can be different, but they are in no way exclusive. Compartmentalization raises consistence issues (…). A given work can lead the controller to adopt different tools for a global result. (Interview n° 36)

Internal audit is thus expected to irrigate the whole control practices of control services in order to improve the methodology of controllers. A controller, coming from a non-prestigious service, states:

> Concerning audit, the on-going evolution – because it has only just started – has the following merit: it will necessarily bring control services to significant methodological progress; at least it is my conviction; there exists currently no normative framework outside of internal audit for inspection services; it means that the missions that we are currently running are run on the basis of methodologies that are defined only in our service, that are not regularly questioned and that have significant weaknesses in regard with internal auditing norms. (…) The introduction of an internal audit function questions both the auditors' method and the organisation of inspection services. (Interview n° 35a)

Internal audit is associated with a wide range of advantages such as risk prioritization and traceability. Also, it requires from controllers that they formulate operational recommendations. A controller from a prestigious service told me:

> There is an absurd game that consists in aiming for volume to the detriment of the quality of recommendations. We have to pay attention to the relevance and the ranking of recommendations. If there are only 2-3 recommendations, they will have higher chances to be implemented. (…) We have to prioritize recommendations, and stop showing off because we saw a pin on the carpet (Interview n° 41).

The objects of control are very diverse: they can be agents, processes, accounts, even, with the audit-consulting view, public policies.

From a second perspective, named audit-accounting, internal audit is strongly associated with the introduction, in 2006, of private-sector accounting in the French State administration, and with the possibility to measure, more easily than before, the costs of different activities in the administration: internal audit should not only prepare the certification of accounts by the Court of accounts, but also serve to establish diagnoses and formulate recommendations based on cost-accounting systems, in the perspective of the external audits of the Court. Accounting becomes a central discipline in the work of controllers. It can substitute for the traditional importance attached to bureaucratic juridical rules:

> A soon as you are rigorous in your accounts, are you more rigorous in your management at large? Yes. Since accounts reflect the organization, if accounts are rigorous, the organization has to be rigorous too (Interview n° 40)

From a third perspective, internal audit is seen as a new profession, in the Anglo-Saxon, functionalist meaning (Larson 1980). It should transform the work of control services, in

changing their finalities and in renewing the skills and attitudes of controllers. Internal audit encompasses a set of skills and attitudes. In this regard, the title of Certified Internal Auditor (CIA), which is a certification offered by the IIA and that has to be renewed every three years, is a prestigious distinction[3]. Its prestige owes to its worldwide recognition "from Santiago de Chile to Vladivostok" (Interview n° 27). Also, control services can obtain a certification, given by the IFACI – the French Institute for Internal Control and Audit is the French subsidiary of the IIA. Three control services from the French State administration have obtained such a certification so far, including one ministerial service, the General Financial and Economic Control.

It is possible to identify two criteria along which these meanings of internal audit are differentiated: the importance granted to fraud detection and the compliance to IIA standards. The following graph represents this typology; it offers the advantage of showing that controllers can position themselves at different levels depending on the importance they grant to sanctions and to the compliance with audit norms:
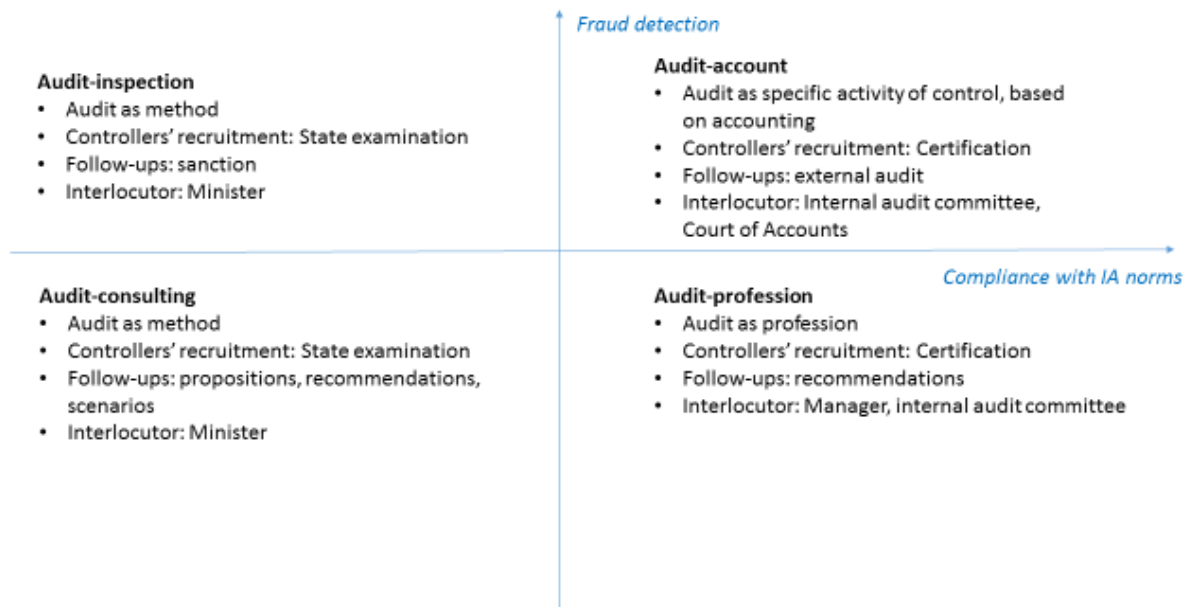
Fraud detection

Audit-inspection
- Audit as method
- Controllers' recruitment: State examination
- Follow-ups: sanction
- Interlocutor: Minister

Audit-account
- Audit as specific activity of control, based on accounting
- Controllers' recruitment: Certification
- Follow-ups: external audit
- Interlocutor: Internal audit committee, Court of Accounts

Compliance with IA norms

Audit-consulting
- Audit as method
- Controllers' recruitment: State examination
- Follow-ups: propositions, recommendations, scenarios
- Interlocutor: Minister

Audit-profession
- Audit as profession
- Controllers' recruitment: Certification
- Follow-ups: recommendations
- Interlocutor: Manager, internal audit committee

Figure 3 – The coexisting perspectives on internal audit

None of these definitions can be considered as contradictory with the 2011 decree and circular letter: the audit-profession view is backed by the references to IIA standards in the decree and the circular letters; civil servants from the Direction of Budget and from the Direction in charge of preparing financial internal audits for the Court of accounts are members of the Central Harmonization Committee, which supports the audit-account view; the reform does not explicitly modify any of the pre-existing control practices in the control services; internal audit is explicitly associated with both the internal functioning of the ministers and the "management of public policies" in the first article of the decree, which is fully compatible with the audit-consulting view; lastly, the CHAI has no automatic access to internal audit reports, thus ensuring the confidentiality of the work carried out by controllers (audit-inspection and audit-consulting). The trial of explicitness of State control is made of these definitions of audits: to many controllers, State control has to become a deeply renewed activity, and controllers should become professional auditors; to others, it should simply be improved with increased attention paid to methodology.

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[3] The CIA designation has been launched in 1973 ; it is offered in many different languages and can be accessible to internal audit practitioners with a Master 1 level.

5.2.The radical and corrective critiques of State control

In defining internal audit, controllers give different views on the role of their own control service and on the sources of legitimacy for their work. Thus, they engage in a work of definition not only of internal audit but also of the role of State control. Here again, we use the same two criteria of the importance granted to fraud detection and the compliance to IIA standards to differentiate co-existing views of State control, articulated with these different views of internal audit. The compliance with norms is low with the audit-inspection and audit-consulting perspectives, with which controllers alternatively define themselves as inspectors or as consultants – and not as auditors; controllers insist on their proximity with the Minister, whom they represent. In the audit-inspection view, inspectors' most distinctive element is their regalian power: inspectors are the "Minister's arm and eye", as Baron Louis once said; they insist on the knowledge of the organizations that they are in charge of controlling. On the contrary, in the audit-account and audit-profession views, controllers insist more on their professionalism, also based on the respect of IIA norms, than on their knowledge of the organization. In the audit-profession and audit-consulting views, the participatory dimension of the controller's work is valorised: in the audit-profession view, the auditor has to work hand in hand with those occupying managerial functions, he/she provides support to managers and control services occupy a key function in a broader risk management device; in the audit-consulting view, control services work at a ministerial, even governmental level and are thus more distant from managerial functions. In the audit-inspection and audit-accounts views, the detection of frauds is central: in the audit-inspection view, control services are the Minister's armed wing and their purpose is to detect frauds (leading to individual sanctions), any action by a control service is useless if it is not backed by the possibility of sanctions; in the audit-accounts view, control services prepare the work of the external auditor, thus the independence of auditors towards managerial functions is imperative, as the accent put on the risk of frauds is high. The following graph represents the divergences of these perspectives, concerning the role and modalities of State control:
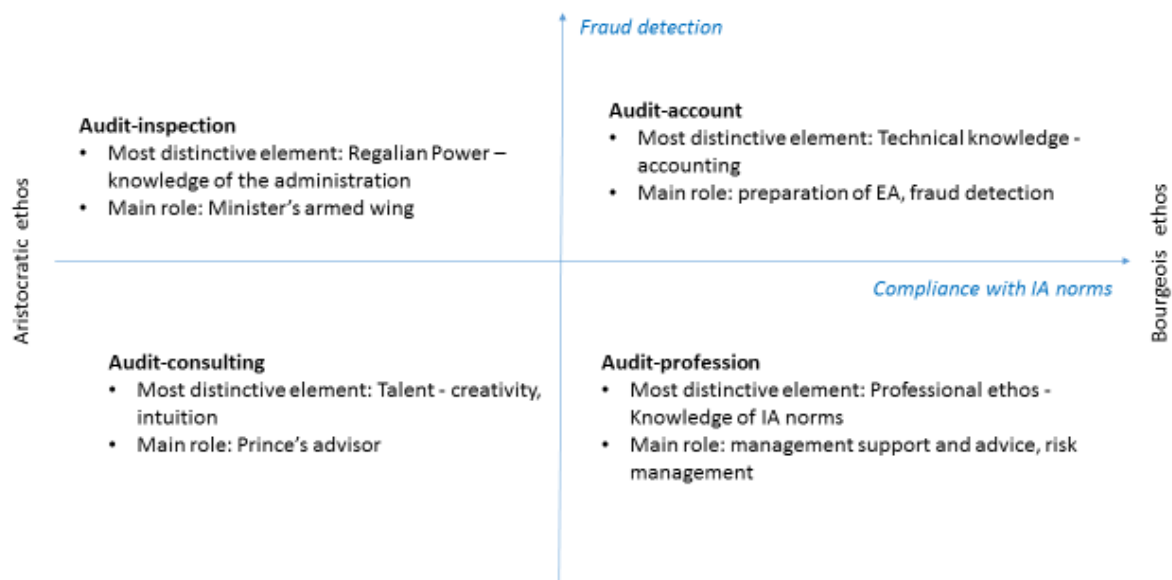

Figure 4 – The coexisting views on State control

Controllers from these different perspectives have in common their support for the deployment of internal audit. Their views can be associated with different *ethos*. In an Eliassian sense (Elias 2010), the ethos refers to the social and ethical embeddedness of behaviours (Fusulier 2011), to an ethic that is implemented in the daily life, to an inner normative order (Lebaron 2008, p.433). The ethos can be grasped in the written and oral discourses of individuals (Weber 1991; Amossy 2010). It is not necessarily specific to an economic system; it can instead be associated with the identity of a given group or profession (Merton 1973; Amossy 2010). In this research, two ethos can be identified, a bourgeois and an aristocratic one, that can be respectively associated with the audit-account and audit-profession views on the one side, and the audit-inspection and audit-consulting view on the other side. The audit-inspection and audit-consulting views are consistent with what we call the aristocratic ethos of controllers: the recruitment of controllers, based on a selective State examination, is not questioned; the quality of controllers' work is based on their independence and low accountability. At the same time, abuses are pointed out and controllers are expected to become more efficient than what they already are. Thus, this aristocratic ethos is associated with a corrective critique of State control: this critique is mainly concerned with tightening the trial of State control; it does not target a complete change in the way controller works, but follows the purpose of rendering the work of controllers more efficient. This search for efficiency shows the importance of the industrial city, in which the notion of efficiency is important. The audit-account and audit-profession views can be associated with a radical critique of State control, which follows the purpose of implementing a new trial for Slate control. In placing control services in the hands of the Court of accounts, the audit-accounting view deeply questions State control as it places control services under the supervision of the Court of accounts; also, in substituting law with accounting as a basis for control, it disrupts the bases of traditional State control. In establishing internal audit certificates as the legitimate way to assess the competence of a controller, the audit-profession view challenges the tradition recruitment of civil-servants through selective State examinations. Because of the insistence on the professional ethos and on the importance of technical knowledge, I support the idea that the audit-account and the audit-profession views can be associated with a bourgeois ethos, based on the idea of rationality and efficiency (Weber 2003) and thus associated with the industrial city.

The first perspective is most frequently encountered in the most prestigious control services and/or belonging to regalian ministries. On the contrary, the radical critique of State control is found more often in less prestigious control services, where internal audit can be implemented in order to enhance the legitimacy of controllers and attract younger civil servants. Embracing the audit-profession view might thus be explained by an effort to seek a new legitimacy. The General Economic and Financial Control is a striking example: this ministerial control service, which stands in the shadow of the General Inspection of Finances, is fiercely criticized in the whole administration and financial controllers are rather lucid on the criticisms that target their service; significantly, the General Economic and Financial Control was the second control service in the French State administration to be certified by the IFACI. Lastly, the audit-account view is shared in control services that have developed close relations with the Court of accounts. An example of such services is the Risk and Audit Mission, which has been historically in charge of running most financial internal audits for the account of the Direction of Public Finances (ministry of Finances). The dominated position of those who are the "good pupils" of internal audit is certainly not the only explanation to this compliance; to many, internal audit represents a new project, associated with the modernization of the State; the enthusiasm raised by the opportunity to innovate should not be underestimated.

In associating the meanings given to internal audit with the culture and ethos of services, I do not pretend that every controller participating in the development of internal audit in a given service shares the same perspective: in spite of the importance of State corps in each control service, which favours the homogeneity of profiles, there exist a diversity of backgrounds. In this graphic representation, I simply seek to account for the dominant views I have perceived, in order to explain how the different meanings given to internal audit emerge.

Controllers are aware of the co-existence of these different views upon internal auditing and upon the role of control services : inside a given service, several views can coexist; moreover, ministerial audit missions usually involve controllers from different services, with different cultures; lastly, there exist several opportunities to exchange opinions on internal audit, such as the plenary assemblies and workgroups of the CHAI, and events organized by the IFACI, of which many controllers are members. In giving their own definition of internal audit and of the role of control services, controllers position themselves in relation to others: the two critiques are at odds with each other.

5.3.The confrontation of critiques.

Controllers can fiercely criticize those who do not share their view on internal audit and State control. The main cleavage separates the audit-inspection and audit-consulting view on the one side, from the audit-accounting and the audit-profession ones on the other side. A first critique from the audit-inspection and consulting view concerns the professional dimension of control activities. The audit-accounting and audit-profession views are associated with a critique of amateurism against the audit-inspection and audit consulting views, which draws on the industrial city. From their perspective, a careful attention paid to internal audit norms is necessary:

> Audit is an international practice, with its norms and rules, which are extremely precise […] if it is not standardized, if it does not respect the IIA international standards, it cannot be called audit; it can be an inspection, an evaluation, a reflexion or a study, etc. […] but when you say that you are doing auditing, you have to respect the standards, and you don't do anything else. (Interview n° 42)

Controllers compare themselves to physicians, in charge of diagnosing dysfunctions and finding a cure for the administration. Respecting internal auditing norms is even vital:

> Private companies do not comply with internal auditing norms for fun. It is exactly like medicine: it provides the guarantee that you won't kill the patient. They are not only empty words, or posturing (…). There are not 36 ways of doing audit ; it is like medicine. (Interview n° 27)

From the use of this metaphor, the conclusion is drawn that internal audit is associated not only with a prestigious profession that requires knowledge, skills and attitudes, but also with a disinterested relation to the world. The medicine that the audit-accounting and audit-profession views are comparing themselves to is distinguished by its sophisticated techniques more than by an intimate knowledge of the patient – in that case the administration. But controllers from the audit-inspection and audit-consulting views criticize this attention paid to internal auditing norms: the search for technical efficiency is seen as producing bureaucracy:

> In my opinion, (…) a crazy administrative machinery got carried away, we have to create audit committees, it has become fashionable (…). This a mechanic that has become crazy. (Interview n°22)
>
> We produce a lot of papers, a lot of procedures, guides, deontology charts, bullshit in a word (Interview n°32)

The compliance with internal audit norms is also despised: controllers from the audit-profession perspective are the objects of fierce criticism and sarcasm, which shows their

legitimacy deficit. First, the scrupulous respect of IIA standards is seen as ridiculously precious and pompous:

> I think that before, controllers used to pay attention to risks, yet without pompously talking about risk management (…). This, this is really Mister Jourdain finding out what prose is. (Interview n° 22)

The metaphor that equates the behaviour of controllers discovering audit with the surprise of Mister Jourdain when he finds out that he was "speaking prose without knowing it", is a recurring metaphor in my interviews. Internal audit norms are seen as basic common sense that "does not break three legs to a duck" (Interview n°32) and has been "rendered indigestible by the IIA" (interview n° 1). Here also, such arguments borrow from the inspired city; interestingly, Mr. Jourdain is a bourgeois, who would like to be considered as an aristocrat! Moreover, the lucrative interests of the IIA are denounced:

> A lot of people do think that all of this, is an allegiance to a private company that merely wants to make cash and that the State should not pay for this, that it does not needs this. The debate deserves to be opened. (Interview n° 28)

Playing Mr. Jourdain is not only ridiculous and expansive, it is also dangerous: paying a too high attention to norms can stifle controllers' creativity. In the audit-inspection and audit-consulting views, controllers value their talent, their creativity and intuition, which can be associated with the inspired city. The head of a ministerial control service once said:

> Inspection is art and art is not to be converted into methods (Interview n° 30).

This insistence on creativity might explain the reluctance to comply with internal audit norms.

> This resistance [to internal auditing] is based on a consideration, on personal experience and it is often very relevant; it relies on the fact that (…) most people, here, that the main strength of an inspector is his intuition. Auditing, as it is represented in handbooks, as it is taught, leaves very little room for intuition. (Interview n° 34)

This emphasis on the virtues of intuition is associated with the idea that controllers work as "artisans" or "artists", doing a "tailor-made haute-couture" that is threatened by the attention paid to auditing norms. This corresponds to the inspired city. Finally, IIA standards are assimilated to an unsophisticated Anglo-Saxon culture, and such a critique borrows again from the inspired city:

> Control services consider that they should not be constrained by methods (…). This is the draining aspect of auditing, associated with a real love for the French culture. At our level, we all love writing. We have a passion for language. With internal auditing, there are concepts coming from an Anglo-Saxon way of speaking (…). Not everybody likes it. (Interview n° 31)

These considerations help understand why it took the CHAI one year to carry out its first mission of transposing the IIA standard. Some interviews confirm that discussions within the CHAI suffered from these conflicting views:

> The CHAI is in charge of the elaboration of a framework – or I should say the transposition of a framework, because after all, that would be normal, instead of keeping to reinvent the wheel, to simply transpose (…) but this is a burning issue, many controllers would say: "Why do you transpose these Anglo-Saxon rules, from the suburbs of Orlando [the IIA headquarters are located in Orlando, Texas]?" (Interview 46)

Another line of critique separate the audit-inspection, consulting and profession views on the one side, from the audit-accounting view on the other side. The compliance with the Court of accounts is often denigrated, as the work of this institution is not taken seriously:

> There is a series of blunders. (…) These outrageous statements that the Court can make. When you are from the job, you don't like that a bad gardener teaches you how to grow your carrots (Interview n°34).

Financial internal audit are equated to a small hand work for an institution – the Court of accounts – which has no legitimacy in evaluating controllers' work. Also, accounting is denigrated; its development is seen as a bone for financial services from the ministry of Finances suffering from massive underemployment:

> In the Finance ministry, (…) in the accounting function, there are a lot of people. When you look at those occupying control positions….you have State controllers, for example in the General Economic and Financial Control, there are people, in fact their job has disappeared (Interview n°32)

Such arguments borrow from the industrial city: the lack of expertise of the Court of accounts is deplored and the uselessness of control services in the Finance ministers is criticized. The introduction of internal audit can even be seen as a fallacious solution to the underemployment of controllers. Also, focusing on accounting issues would turn controllers' eyes away from the real problems:

> Here is an excellent example: shortly before the Mediator scandal, there had been an internal audit upon the AFSSAPS [the French Health Products Safety Agency] (…). The auditors looked at the revenues and complained that when the AFSSAPS receives taxes (…) it is unable to correctly assign those taxes to laboratories (…). Three persons had been working on that audit; after that, we came, in order to understand why 2,000 persons had died. (…) in this job, we keep adding new bulbs to the same lamp, and where it is dark, we do not go. This, is a negative effect of (…) focusing on internal financial audit. (Interview n°32)

Lastly, financial accounting – to which accounting in general is most often reduced – is seen as boring and intellectually frustrating, which here draws on the inspired city.

Auditors from the audit-accounting view insist on the contrary on the complexity and specificity of their techniques, with argument from the industrial city; controllers' most distinctive element is their technical knowledge; controllers' work is presented as scientific:

> My internal audit service is (…) quasi-scientific (Interview n°44)

In this study of critiques, we can see the influence of the industrial city, which is very present in the arguments mobilized by controllers. At the same time, the inspired city still plays a role, which we associate with the importance of the aristocratic ethos.

6. Purity claims and the transformation of State control

6.1. Purity claim and the corrective critique

In this confrontation, it is possible to observe that the radical critique – associated with the audit-accounting and the audit-profession views – and the corrective one – emanating from the audit-inspection and audit-profession perspectives, both borrow from the industrial city. As the aristocratic ethos of the corrective critique is expected to draw on the inspired city, while the industrial city is associated with the bourgeois ethos, this result is rather surprising. It may show that the corrective critique is ready to integrate elements from the radical one, in order to tighten up the trial of State control. This is consistent with the consensual critiques upon the lack of efficiency of State controllers, that I heard during my interviews (*cf.* 3.2.). Sending controllers back to work is presented as a very important reason for the reluctance of many members of control services to implement internal audit:

> We must not hide the faculty of resistance of control services (…) against the adoption of methods that also follows the purpose of increasing their productivity. (Interview 31)

Moreover, management is not seen merely as the by-product of an Anglo-Saxon culture: it is partly welcome, as it can bring substantial improvement for controllers' work in a context when control services have widened their recruitment, to welcome younger controllers and/or civil servants with no prior experience of control: training young recruits to internal audit is seen as enabling these controllers to quickly become operational. Lastly, many controllers believe that adopting internal audit before it is imposed by external organizations leaves more room for manoeuvre and possibilities of appropriation for controllers.

At the same time, in endorsing part of the radical critique, the corrective critique puts itself at risk: it strengthens the legitimacy of the radical critique. And indeed, if the audit-inspection and audit-consulting views don't spare their criticisms towards the audit-accounting and audit-profession perspectives, which are less virulent in their claims, this fierceness of criticisms goes hand in hand with a feeling of threat. In several interviews, the careful attention paid to audit norms is equated to religious proselytism:

> The CIA, this is the Anglo-Saxon approach that some want to impose to the rest of the world. Why would they want to adapt? (…) They think it is the Bible, and you don't change the Bible; you have to convert instead (Interview 22).

In some interviews, illuminated Christians turn into Talibans:

> With [U – a ministerial controller] it is a little bit like the Sharia, he is beyond the range of what is reasonable. (…) When the Sharia states to cut a hand, [V – the service to which controller U belongs] states to cut the arm. Have you looked at their chart of deontology? It is crazy. (Interview n° 34)

From this perspective, auditors from the State administration would share the zeal of the newly-converted:

> When, in the public sphere, there is something new from the private sector, there are always people, who want to do it well, to become ayatollahs, there are always real purists who go well beyond what could be expected in the private sector. (Interview n° 29)

The religious metaphor shows how the audit-accounting and profession views are simultaneously not taken seriously and seen as threatening. The metaphor of the "Barbarian invasions" could also be used to describe the reactions to the 2011 reform in control services: many controllers consider internal audit as the Trojan horse of an imperialist and unsophisticated culture that jeopardizes their identity.

The analysis of this confrontation shows that if the introduction of internal audit has to be supported, from the perspective of the corrective critique – because it can contribute to send controllers back to work, to erode their rents in making them more accountable – it is also to be watched like a hawk: the Trojan Horse of internal audit has to be domesticated.

6.2. The transformation of State control and State controllers

Trials, as a moment of confrontation, result in the transformation of the confronting entities. In this case, the trial of strength of the reform destabilized the previous trial of State control, that enabled to distribute worth among controllers. The reform was not followed by the immediate establishment of a new and legitimate trial of State control; instead, a trial of explicitness succeeded it, during which controllers gave divergent definitions of internal audit and of State control. Four views upon State control have been identified, that can be gathered in two groups, referring to an aristocratic and a bourgeois ethos. These four definitions are reunited by the belief in the necessity to render State control more efficient; justification

principles from the inspired city lose ground. In my interviews, controllers insist on the need to render their colleagues more accountable (*cf.* 3.2.); the rents of high-ranking civil servants, benefitting from a life-time employment and a remuneration based on seniority, are less and less legitimate. In their disputes about internal audit and State control, controllers are gathered in the industrial city; they all agree on the evaluation of controllers' work on an efficiency criterion. Finally, State control is being transformed by the succession of trials; it is called to being renewed, based on an efficiency criterion.

Controllers themselves are affected by the confrontation: both critique feed each other. Those from the corrective critique deploy significant efforts towards subordinating all what is associated with internal audit with the pre-existing culture and ethos of French elite services: some of them, who denigrate audit norms, are certified internal auditors who participate in the IFACI workgroups; others, who denigrate the focus on accounting may as well welcome performance measures based on cost-accounting; others, who criticize the Anglo-Saxon culture of management may proudly expose their business school degrees. More strikingly, the CHAI sent its transposition of IA norms to the IIA, "yet without asking any accolade", following one of its members; the IIA of course congratulated France for this effort and the vice-president of the CHAI has received an award by the IFACI (IFACI 2015). In most cases, internal audit norms are accepted and the importance of management and accounting is recognized. The CIA is often seen as desirable; to the best of my knowledge, it is not denigrated by those in charge of developing internal audit in their ministries, even by those who criticize bureaucratic procedures and stifling norms. Also, the attention paid to accounting is seen as welcome; only its excesses seem to be deplored. Many controllers are in fact sitting on the edge: they fear the rise of the Court of accounts and the influence of the ministry of Finances, they are suspicious towards the new management tools, techniques and norms that are associated with internal audit, but they probably think that this is the price to pay, to improve their methodologies and to send their colleagues back to work. Thus, they resort to a specific casuistic and adopt ambivalent behaviours.

Reciprocally, controllers from the audit-accounting and audit-profession views are not unaffected by the legitimacy of the aristocratic ethos in the French State administration. In several services that devoted a lot of efforts to the development of internal audits, and advocated either the audit-accounting or the audit-profession views, controllers were very enthusiastic at the idea of hiring young ENA students or of sending their auditors to prestigious institutions such as the Court of accounts and the Finance inspection.

6.3. The uncertain outcomes of the reform

Today, the 2011 reform is still being implemented: the ministry of Defense still has to create internal audit structures and organs in conformity with the texts of the reform; the CHAI is starting to figure out how it could coordinate the audit policies in all the ministries; internal audits are still nascent in many internal audit missions. Actors are still confronting different visions of internal audit and State control. The most influential perspectives are nevertheless the audit-consulting and audit-inspection views, for several reasons: they are dominant in the most prestigious inspection services – who are very attached to their proximity with their minister; they less offend the sensibilities of those who are against the reform – who are still important in the control services; they are compatible with a non-massive recruitment and/or training of professional internal auditors – which is important in these times of high budgetary constraint; they are well represented at the CHAI, where the vice-president, as a Finance inspector, has no interest in the domination of the audit-accounting-view, which would mean an increased power of the Court of accounts (which is a rival of the IGF).

However, the radical critique can, *in fine*, win the battle: it is legitimized by the corrective critique, which is built upon the idea that internal audit can benefit control services – and the whole administration – through an increased efficiency of State control; the Court of accounts is very influential and succeeds in requiring the access to many internal audit reports; progressively, more and more elements associated with professional internal audit methods are adopted – such as risk mapping – and the CHAI works in close association with the IFACI; lastly, there is an ongoing reflection concerning changes in the recruitment of controllers, with an increasing acceptation of the idea of recruiting young controllers, at the beginning of their careers, who would benefit from a professional training in internal audit, instead of high ranking civil servants at the end of their careers – yet nobody knows where these high-ranking civil servants would go.

Finally, it is also possible that the reform suffers a setback: the history of the French administration is rich in examples of abandoned reforms (Bezes 2009); moreover, internal audit is not very well known by many and nor really appreciated by many others. In the interviews, the indifference and hostility towards internal audit are a leitmotiv, that has been confirmed by some discussions with civil servants in operational positions and controllers who are not involved in the implementation of the reform. But these reforms never completely disappear, and sedimentation occurs. In this case, the imperative of an increased efficiency and accountability of controllers, which are the most consensual elements of the reform, would probably not immediately vanish away.

7. Concluding discussion

In this paper, I have explored, with a comprehensive and pragmatist approach *the different justifications upon which the deployment of internal audit is based, and how the confrontation of these justifications can change controllers and their activities.* My research is based on the sociology of trials, and mainly on the articulation between Boltanski and Chiapello's understanding of tests of strength and worth on the one side, and Linhardt and Muniesa's concept of trial of explicitness. I have studied the implementation of internal audit in the French State administration, following a 2011 reform.

7.1. Findings: internal audit and the erosion of controllers' rents.

I have found that the 2011 reform occurred in a context of low legitimacy for the trial of State control. The activities of State control services suffered from a lack of specification, and controllers' legitimacy was increasingly questioned; finally, State control could not properly work as a trial enabling to distinguish good controllers from bad ones. The introduction of internal audit can be seen as a trial of strength, at the initiative of the IGF, that replies to a first trial of strength by the Court of accounts. This trial creates a displacement and provokes questioning upon the conceptions of State control: it destabilizes the former trial of State control. Because of the loose description of internal audit, of the diversities of possibilities that the reform leaves open for State control and of the involvement of existing State control services in the implementation of the reform, without any clear differentiation between internal audit and their usual activities, a trial of explicitness occurs, during which controllers confront their views not only upon internal audit, but also upon State control.

In this confrontation, I identify two critiques – each one being divided in different streams – of State control as it was before the reform: a radical critique and a corrective one, which can be respectively associated with two coexisting ethos in control services: a bourgeois ethos and an aristocratic one. For the radical critique, internal audit should change the finalities of State control and the methodologies of controllers; for the corrective critique, internal audit

should only improve the methodology of controllers, and make them more accountable. I observe that the corrective critique simply seeks to render State control more efficient – in other words, to tighten up the trial of State control, while the radical critique follows the purpose of renewing State control from top to bottom. Also, the corrective critique shares with the radical one the purpose to render controllers more accountable, more transparent and more efficient.

The trial of the reform results in making claims for an increased efficiency of State controls more legitimate; controllers, who benefit from a rent, based on previous achievements – such as a prestigious career or a State examination – are more and more asked to be transparent and give accounts of their activities. This research shows the increasing importance of the industrial city in French State control services. Also, in this paper, the search for efficiency, transparency and accountability is the main component of the legitimacy of internal audit.

7.2. *Internal audit and financialization*

Internal audit has developed over the last three decades in a context of financialization (Power 1994; Power 1999; Chiapello 2014); these last years, it has been increasingly associated with risk management (Robson et al. 2007). While existing literature has underlined the pervasiveness of audit and its worldwide success (for example Power 1994; Power 2004; Power 1999; Power 2010; McNamee & McNamee 1995; Robson et al. 2007), not much has been said upon the key elements of the legitimacy of internal audit, whose success has been often attributed to an intense work of lobbying by audit firms and professional associations, and to the plasticity of audit. I believe that a study of the worldwide success of audit cannot proceed without a careful attention paid to what makes internal audit legitimate. In turn, studying the legitimacy of internal audit may help us understand the strength of the financialized capitalism.

In showing how internal audit is positively associated with the erosion of controllers' rents, I hope to contribute to remedy these shortcomings. Internal audit is appreciated because – among certainly other reasons that further studies could highlight – it makes controllers more accountable and transparent, because it standardizes their work. It is associated with a fierce criticisms of controllers' rents. Power (2010) already underlined that internal audit extends the requirement of accountability to controllers, who have to give accounts for their activities. I show that this extension of accountability is a key element in the legitimacy of internal audit; the improvement of the whole functioning of the organization is not always the most important argument that is put forward to defend the deployment of internal audit.

Yet, a few controllers escape this accountability requirement and this erosion of their rents. In this case, the Court of accounts and the Finance inspection control the deployment of internal audit without being scrutinized by other institutions. Thus, an accountability gap emerges, between, on the one side, an overwhelming majority of actors who have to give increased accounts of their actions, and, on the other side, a very small elite of dominant controllers. The independence of auditors, which is a key element of IIA standards, has to be reconsidered in this perspective. Also, if audit is considered as a control practice that is symptomatic of financialization (Chiapello 2014), it might be interesting to consider to further explore the ties between financialization and the erosion of rents for most actors, at the exception of a very small elite.

I believe that further research should explore how financialized capitalism is associated with this erosion of rents. In his work upon capitalization, Muniesa (2014; Muniesa & (dir.) 2014), shows how financialization is associated with a change in our way of valuation, through a conception of everything as assets. In this perspective, showing that internal audit is

legitimate because it extends the logics of accountability and erodes the rents is consistent with Muniesa's research. It can also give new perspectives to study the spirit and legitimacy of financialized capitalism.

7.3. *Further research*

This research suffers from a number of limits. First, as already mentioned, the reform is still being implemented, so that the trial of State control has not cooled yet – at the same time, this particular moment has enabled us to grasp the confrontation of actors. On the medium run, it would be interesting to investigate the evolution of discourses on internal audit, for example in running new interviews in a few years. Then, I am aware of the specificities of the French context, with its aristocratic culture, for example; further studies could explore the mainsprings of the legitimacy of internal audit and more broadly on risk management in other contexts and investigate why the introduction of internal audit may have been welcomed by controllers; such a work could bring added elements on what makes internal audit legitimate. More importantly, if one wants to grasp the pervasiveness of financialized modes of control, studies on the legitimacy of risk management devices could be undertaken. However, I hope to have brought a small stone to the understanding of what makes internal audit so unavoidable today – outside of binding legislations.

This research shows how a given mode of control not only can be diversely understood but also at the heart of confrontation and critiques, that revolve around its definition and affect those engaged in the confrontation. Thus, the implementation of a given mode of control cannot have foreseeable effects; at the same time, each mode of control, in spite of its potential plasticity, is characterized by core ideas, whose legitimacy is strengthened by implementation. I hope that this study will show

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Appendix 1 : Ministries and their ministerial control services

This table 1 lists all the ministries – at the exception of the services of the Prime minister, which have no ministerial control services – and their ministerial control services. When there exist several ministerial control services, the name of the one that is represented at the head of the ministerial audit mission has been underlined.

Ministry	Ministerial Control Service
Economy and Finance	• Inspection Générale des Finances (General Finance Inspection or IGF) • Contrôle Général Economique et Financier (General Financial and Economic Control – CGEFI) • Conseil Général de l'Economie, de l'Industrie, de l'Energie et des Technologies (General Council for Economy, Industry, Energy and Technologies – CGEIET)
Social Affairs	• Inspection Générale des Affaires Sociales (General Inspection for Social Affaires – IGAS) • Inspection Générale Jeunesse et Sport (General Inspection for Youth and Sports – IGJS)
National Education	• Inspection Générale de l'Administration de l'Education Nationale et de la Recherche (General Inspection for the Administration of National Education and Research – IGAENR) • Inspection Générale de l'Education Nationale (General Inspection for National Education – IGEN)
Home Affairs	• Inspection Générale de l'Administration (General Inspection for the Administration – IGA)
Justice	• Inspection Générale des Services Judiciaires (General Inspection for Judicial Services – IGSJ)
Foreign Affairs	• Inspection Générale des Affaires étrangères (General Inspection for Foreign Affairs – IGAE)
Culture	• Inspection Générale des Affaires culturelles (General Inspection for Cultural Affairs – IGAC)
Defence	• Contrôle Général des Armées (General Control for Armies – CGA)
Agriculture	• Conseil Général de l'Agriculture, de l'Alimentation et des Espaces Ruraux (General Council for Food, Agriculture and Rural Areas – CGAAER)
Ecology	• Conseil Général de l'Ecologie et du Développement Durable (General Council for Ecology and Sustainable Development – CGEDD)

Appendix 2 – Elements of information upon the interviewees and their service.

Interview n°	From a control Service (Y/N)?	Ministerial/ Directional Control Service	Prestigious service (IGF/IGAS/CGA)?	Audit culture in the service?	Audit culture of the interviewee?	In charge of implementi... internal aud...
1	Y	M	+	+	+	Y
2	Y	M	+	+	+	N
3	Y	M	+	+	-	N
4	Y	M	+	+	-	N
5	Y	M	+	+	+	N
6	Y	M	+	+	-	N
7	Y	M	+	+	-	N
8	Y	M	+	+	-	N
9	Y	M	+	+	-	N
10	Y	M	+	+	-	N
11	Y	M	+	+	+	Y
12	Y	M	+	+	+	N
13	Y	M	+	+	-	N
14	Y	M	+	+	-	N
15	Y	M	+	+	+	N
16	Y	M	+	+	-	N
17	Y	M	+	+	+	N
18	Y	M	+	+	-	N
19	Y	M	+	+	+	N
20	Y	M	+	+	+	Y
21	Y	M	+	+	-	N
22	Y	M	+	+	+	Y
23	Y	M	+	+	+	N
24	Y	M	+	+	+	Y
25	N	S/O	S/O	S/O	+	N
26	Y	M	+	+	+	Y
27	Y	D	-	+	+	Y
28	Y	M	-	+	+	Y
29	Y	M	-	-	+	Y
30	N	S/O	S/O	S/O	+	N
31	Y	M	-	+	+	Y
32	Y	M	+	+	+	Y
33	Y		-	-	+	Y
34	Y	M	+	+	+	Y
35	Y	M	-	-	+	Y
36	Y	M	+	+	-	N
37	Y	M	+	-	+	Y
38	Y	M	-	+	+	Y
39	Y	M	+	+	+	Y
40	N	S/O	S/O	S/O	+	N
41	Y	M	+	+	+	N
42	N	S/O	S/O	S/O	+	N

43	Y	M	+	+	+	N
44	Y	D	-	+	+	Y
45	Y	M	-	+	+	Y
46	N	S/O	S/O	S/O	+	N
47	Y	M	+	+	-	N
48	N	S/O	S/O	S/O	-	N
49	Y	M	+	+	-	N
50	Y	M	+	+	+	N
51	Y	M	+	+	-	N
52	Y	M	+	+	-	N
53	N	S/O	S/O	S/O	-	N