A genealogical and archaeological examination of the development of corporate governance and disciplinary power in English local government c.1970–2010

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ABSTRACT

The paper seeks to enhance our understanding of the interaction between the development of disciplinary power in western liberal society and Foucault's writings on governmentality, through examination of the political processes resulting from the largest public scandal in the UK, the Poulson scandal of the early 1970s. The first research motive is to uncover any additional insights or hidden understandings that can be derived by applying Foucauldian historiographical and governmental perspectives as strengthened by Dean's (2010) analytics of government to the history of corporate governance in English local authorities over the forty years following Poulson. We argue that the continual process of intervention, investigation and prescription by central government set in motion by the scandal resulted in an increase in disciplinary power within local government by changing the expectations of council officials, elected representatives and politicians in Westminster through the normalisation of these intrusions and the spirit of dependency and compliance which resulted. Secondly, the paper examines the strengths and weaknesses of the analytics approach in a complex situation involving many genealogical disruptions to the status quo over a long time-period; and whilst the paper found the method helpful, limitations emerged regarding its claims to empirical certainty through precise questioning. Finally, the paper examines the significance of countering corruption as a motivating factor in the rise of disciplinary power in English local government, which it finds as limited.

1. Introduction

The paper seeks to enhance our understanding of the interaction between the development of disciplinary power in western liberal society and Foucault's writings on governmentality, through examination of the political processes resulting from the largest public scandal in English local government history, the Poulson scandal of the early 1970s. Given the paper's UK focus, one cannot necessarily draw parallels with other places and situations following a Foucauldian genealogical approach as this emphasises the historically contingent nature of events. Nonetheless, the paper provides an illustration of the manner in which governmental change was firmly rooted in the flotsam and jetsam of political interest plays that will resonate with other locales.

In 1974 John Garlick Llewellyn Poulson was convicted and given a seven-year jail sentence under the Prevention of Corrupt Act Offences, in what was commonly referred to as the "Poulson scandal". For over two decades, Poulson had developed what seemed to be a very successful design and construction company through innovative business practices, but also a corrupt accomplice network that stretched across the entire UK public sector and beyond. Essentially, he bribed officials to obtain public contracts, and his network of accomplices stretched to twenty-three local authorities, the Civil Service, the National Health Service and two nationalised industries at very senior levels, as well as extending abroad to different countries such as Nigeria, Libya and Malta. Given the scale of the scandal and the rotten underbelly of the conduct of public life which the Poulson affair exposed, it was inevitable that central government would need to get involved.

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First and foremost, Poulson had been able to perpetrate his crimes because of the lack of internal controls in local authorities over the tendering process combined with the fact that he was able to suborn high-level individuals in the organisation whose authority was unlikely to be challenged. The response of central government was to impose systems of internal control and corporate governance as well as codes of conduct and ethics on local authorities in an attempt to prevent a recurrence through the creation of institutions to govern the behaviour of council officials and elected representatives. Arguably, the hiatus resulting from the scandal opened the door to a redefinition of the balance of power between local and central government, in which state intervention in the governance arrangements of English local authorities became the accepted norm. From a Foucauldian perspective this was one of the main archaeological shifts set in motion by Poulson. The epistemological foundation of this change in the knowledge-power dynamic, if we are following Foucault, was the succession of enquiries, reports and codes of conduct that created a new and developing dialogue between local and national government in which the former saw its autonomy eroded; and in which the accounting profession became involved as disseminators of professional knowledge to safeguard its legitimacy.

However, the reasonings behind the adoption of corporate governance procedures by English local authorities were not straightforward and varied between interested parties: local officials, national government, political parties, and professional bodies; and as we shall explain, were significantly shaped by at least nine historically contingent disruptions to the status quo between c.1970–2014. These included the Poulson scandal of the early 1970s; the restructuring of local government via the 1972 Local Government Act; the social and political troubles of the Heath government which questioned its competency; Britain's dire economic outlook of that era and the need to apply for an International Monetary Fund (IMF) loan in 1976; the personality and predilections of Mrs Thatcher and her neoliberal gurus Friedrich Hayek, Milton Friedman and Sir Keith Joseph (Cooper et al., 2021); the company failures of the 1980s and early 1990s, notably British and Commonwealth, Coloroll, Polly Peck, BCCI, and Mirror Group Newspapers leading to the setting up of the Cadbury Committee (Spira and Slinn, 2013, pp. 32, 72, 81–82); the Cadbury Report itself; the election of the Tony Blair government and the wave of national optimism which followed; and finally, the financial crisis of 2007/08 and the austerity policies of the Cameron government.

It follows one is looking at a mishmash of historically contingent influences on the development of present-day corporate governance arrangements in local authorities in England, which intersects with a body of Foucauldian research literature in two main respects.

First, the focus of the current study on governance connects it to Foucault's later work on governmentality and the subsequent development of his ideas by various scholars (Rose et al., 2006), which is discussed in Section 2 below.

Secondly, the possibility that the present state-of-affairs was not inevitable but contingent on certain "specific struggles, conflicts, alliances, and exercises of power" is consistent with Foucault's *genealogical* conception of history, which emphasises the discontinuities in the development of practice, "the erratic and discontinuous process whereby the past became the present" (Garland, 2014, p. 372; see also Miller and Napier, 1993). Researchers in this vein seek to problematize taken for granted conceptions of the present by "revealing the power relations upon which it depends and the contingent processes that have brought it into being" (Garland, 2014, p. 372), a process of uncovering the present characterised by Hoskin and Macve (2000, p. 91) as the "knowing more as knowing less".

One of the most notable examples in the accounting literature of this mode of thinking is Hoskin and Macve's (1988, 2000) analysis of labour control at the Springfield Armory in the mid-nineteenth century. The fact that this work has been heavily criticised on the basis of a lack of evidence that the surveillance procedures at the Armory were translated to the wider American economy, for example through the adoption of standard costing systems (Tyson and Oldroyd, 2017), is interesting as the same criticism was levelled at Foucault in relation to the importance he ascribed to Jeremy Bentham's Panopticon. For Foucault, and the same might be true of Hoskin and Macve's (1988, 2000) work on the Springfield Armory, the main significance of the Panopticon lies not so much in the object itself, but in the role that the idea underlying it "has played in shaping our present" (Garland, 2014, p. 374). Understanding the present from this point of view is not just about explaining events, but about uncovering the patterns of thought underlying them, *vis-à-vis* Foucault's repeated assertion that he was not a historian (Megill, 1987).

Therefore, the key question for the current study is what additional insights or hidden understandings, if any, can we derive by applying Foucauldian historiographical and governmental perspectives to an examination of the development of corporate governance in English local authorities. The theoretical contribution of the paper is threefold: first, to attempt to unpick the genealogies of present-day regimes of governmentality in local authorities to enable us to understand their true nature. It will be shown that a shift in emphasis occurred from codes of conduct that were focussed on conformance to ones bringing more attention to performance; and that this development was accompanied by the mode and disciplinary dimension of the codes becoming progressively more centralised. The public-sector fraud carried out by Poulson was the catalyst for a national focus on improving governance in local authorities; but it is unclear whether anti-corruption was the sole motivation for this drive or whether there were other "instincts" at work. According to Foucault (1977b, pp. 139–140), a genealogical approach requires the researcher to be open to the idea that events are singular and "outside of any monotonous finality", and to be willing to "seek them in the most unpromising places", including human "instincts". However, the idea that events are singular and not part of an inevitable end does not imply they are not connected in the sense that past situations create new possibilities for the future that subsequent events will shape (Hopwood, 1987, p. 230); and we shall argue that the shift in focus in corporate governance in local authorities from conformance to performance allied to increased intervention by the state is a case in point. Thus, while the course of the dialogue that followed Poulson's exposure may have been influenced by a succession of external events and vested interest plays, or *genealogical* disruptions, the significance of the scandal from a Foucauldian *archaeological* perspective is that it created sets of possibilities for the future that did not exist before (Hopwood, 1987, p. 230), and which opened the door to future change. In that respect we agree with Koopman (2008) that Foucault's historiographical concepts of archaeology and genealogy are not inconsistent with each other. As far as "instincts" are concerned, the paper argues that in the situation described, these included the instincts for self-preservation and self-promotion as well as an instinctive dislike of socialism at the top of national government.

Second, it follows that the genealogy of present-day corporate governance in English local authorities is complex, involving a series of shocks to the status quo, which prompted a variety of responses from different agencies with varying motivations. The timespan of forty years is also long. Dean's (2010) *Analytics of Government* is employed as a framework for understanding these developments as this synthesises Foucault's ideas on

governmentality with his genealogical conception of the historically contingent development of *regimes of practices* (Foucault, 1970, 1972, 1977a, 1977b; Free et al., 2020; Hopwood, 1987; Koopman, 2008; Miller & O'Leary, 1987). Therefore, the second main theoretical contribution of the paper is to examine the strengths and weaknesses of Dean's model as a mode of analysis in a complex historical situation. The analytics model has been successfully deployed in other scenarios. For example, Ahmad et al. (2021a) employed Dean's (2010) analytics of government in a single organisation case study to provide theoretical insights about how management accounting and control practices, exercised at a distance without direct intervention, functioned as a power for shaping performance of a Private Finance Initiative (PFI) contractor in the transport sector concerning road safety. Ahmad et al. (2021b) also, on this occasion beyond a single organisation but still within a contemporary setting and across a relatively small time period, used Dean's (2010) analytics of government to successfully explore and illustrate how practices were linked to policy in dealing with the UK government's COVID-19 testing policies for governing at a distance. This included how targets were set and operationalized, showing testing could both inscribe government performance and classify pandemic risks. Russell and Thomson (2009) utilised analytics to problematize the policy of the Scottish Executive towards sustainability. Spence and Rinaldi (2014) followed a similar line to uncover the invisible rationalities underlying corporate engagement in sustainability within the retail grocery supply chain. Likewise, Reich and Turnbull (2018, p. 10) found analytics of governmentality and genealogy a useful means to "draw out the complexity of policy" relating to the care of the chronically ill in Australia; in their case, with especial reference to the ideas of Murray Li (2007) and Rose (1999) relating to the assemblage of governmental interventions and their translation into action respectively. Boomsma and O'Dwyer (2019) utilised an analytic based on Miller and Rose (1990) and Rose and Miller (1992) in a study of the relationship between Dutch development NGOs and the Dutch government funding body from the mid-1960s on. However, none of these scenarios is as complex as the current one under discussion, which therefore provides a good vehicle for understanding the strengths and weaknesses of an analytics of government approach.

The paper's third theoretical contribution lies in the holistic approach it takes to analysing anticorruption measures taken by government. As outlined in Section 2.1 below, previous literature regarding the responses of government or public agencies to corruption has tended to focus either on specific instances of malpractice, or if speaking in general, on the demand and supply-side factors of fraud. The strength of the present study is that it considers the question of governmental responses to corruption over an extended time-period. This enables us to explore the connections between different sequences of events in order to see how the original intention of combatting corruption in the wake of Poulson transmuted in response to different political pressures through time. Such an approach is consistent with Foucault's genealogical conception of history. As far as hidden meanings are concerned, the main one here is that combatting corruption was never the main issue, notwithstanding that it was fraud in the shape of the Poulson scandal, which set the chain of events related in the paper in motion.

Methodologically, the paper undertakes a longitudinal study of English local government over more than forty years from around 1970 to 2014, from the events following the Poulson scandal to the aftermath of the financial crisis 2007/08. A genealogical approach is employed to determine lines of power connected to our present system of domination and so change can be explained. The study relies on historical archival data which it interprets through the

lens of Foucauldian historiographical and governmental perspectives and Dean's (2010) *Analytics of Government* framework. To consider the history, data were gathered principally from primary sources of the National Archives relating to the various inquiries, reports and statutory provisions referred to in the paper, as well as Hansard and the pronouncements of the professional bodies. In particular, the Chartered Institute of Public Finance and Accountancy (CIPFA) has a wealth of archival material as the international accounting body for public services. In addition, Audit Commission and National Audit Office records where reviewed.

To fulfil the key research motivations, the remainder of the paper is organised as follows. The next section locates the study within previous literature on combatting corruption on the one hand, and governmentality and analytics of government on the other. Then, in the findings section the paper considers the applicability of Dean's *Analytics of Government* and Foucault's notions of archaeology and genealogy in explaining the changes taking place. The final section discusses the main findings in terms of theoretical contribution and implications for future research.

2. Literature review

2.1. Responses to corruption

The "misuse of public office for private gain" is the common definition of corruption (Nye, 1967), which is employed in both practitioner and academic literature. Everett et al. (2007) highlighted, corruption can lead to lost government revenue and extra business costs or lost opportunities. It can also have less obvious, yet equally debilitating effects such as the erosion of legal authority and the misallocation of public investment, generating illegal exports, distrust, and distorting information, resources, and production flows.

The causes and responses to corruption in government have been addressed in the accounting literature, both from a demand-side and supply-side. Demand-side corruption describes how public officials can achieve personal gains at the expense of the authorities they serve. The accounting response to this would be to focus on addressing operational problems such as internal controls, internal and external auditing standards and guidance, accounting standards and disclosures. For example, Neu et al. (2015) examined the role of internal controls and monitoring in corrupt contexts and how they shape the behaviour of actors as increased visibility (promoted by accounting) potentially discourages corruption. In this context, accountants are positioned as virtuous actors in the anti-corruption fight, though they cannot operate alone but need elite support to perform this role (Everett et al., 2007; Johnston, 2015).

Demand-side corruption regards agent behaviour as the central determinant of corruption, and so demand-side theorists argue anti-corruption efforts should be aimed at controlling it. Policies may be targeted at both the individual "rotten apple" level, through incentives and monitoring; and at the organisational and institutional levels through challenging weak policies, procedures, supervision, and under-funding (Everett et al., 2007).

Conversely, supply-side theorists put the focus of combating corruption on placing barriers between organisations and their suppliers. For example, Sikka and Lehman (2015) argue that internal controls and other demand-side ways to address corruption, though highly desirable, are unlikely to significantly curb corrupt practices. This is because of the incentive for suppliers to secure lucrative contracts, even at the expenses of paying bribes. Such behaviour can involve various parties and so supply-side researchers consider the role all parties play including public officials, the private sector, civil society, international lenders, foreign

governments, and non-governmental organisations.

Corrupt behaviour can involve both the demand-side and supply-side as was the case with Poulson. His construction company needed the contracts; he had an extensive network of high-level contacts in the public sector seeking financial reward. This was a situation where reciprocal and stable relations were established between the payee and payer to maximise value to themselves. In this kind of situation, the threat of penalties has the potential to reduce reciprocity, but this depends on the strength of the deterrent in terms of the probability of sanctions being imposed and the perceptions of those involved. Thus, Sargiacomo et al. (2015) found in a longitudinal study of Italian government that government procurement practices can be shaped by an organisational culture of corruption effecting both the demand and supply side; and that accounting anti-corruption reform efforts should be seen in that context.

Traditionally, the focus on combatting corruption has been demand-side orientated and directed towards public officials and their institutions (Everett et al., 2007). However, over the past decade strategies for addressing supply-side causes have been given greater consideration (IFAC and CIPFA, 2014; World Bank, 2012). Everett et al. (2007) have shown that literature suggests these include "control" strategies aiming to improve the legal, electoral, educational, and other institutional systems, which form the foundational "integrity accountability institutions", and are regarded as essential to a comprehensive and sustainable approach. "Exit" strategies also provide alternatives if a situation looks corrupt. These include breaking state monopolies, privatization, and decentralization. In addition, "voice" strategies suggest civil society knows the consequences of corruption better than distant and elite experts and so can better monitor problems. "Empowerment" is needed for this to take place, as well as "homegrown strategies", and "public mobilization", all of which are achieved by free elections, an independent press, citizen education and information campaigns, including details about accounting practices and policies.

There is also emerging research that offers further insights into responses to corruption by focusing on fraud and associated risks (Power, 2013). From a critical perspective this literature examines how audit authorities are challenged to meet their obligations, especially concerning fraud (Cooper et al., 2013), and how audit authorities are affected in fraud cases in other economic areas such as the Canadian government's Sponsorship Program (1994–2003) (Neu et al., 2013a, 2013b); National Rugby League in Australia (Andon & Free, 2012, 2014); and National Rugby League in Australia and the Canadian Football League (Andon et al., 2014).

Furthermore, there is a growing body of research work examining the contemporary politics of audit and accountability within government that provides a broader ambit for considering developments of governance and disciplinary power (Free & Radcliffe, 2009; Free et al., 2013, 2020; Gendron et al., 2007; Radcliffe, 1998, 1999), which includes studies of the United Kingdom (Ahrens & Ferry, 2021; Ferry & Ahrens, 2022; Ferry et al., 2015; Ferry & Midgley, 2022).

The current study sits within this broader political ambit, but develops it owing to the longer timescale. It is not just that the anti-corruption measures emanating from the Poulson scandal are seen as having political implications, but that they remained subsidiary throughout the forty years under consideration to the main agendas of government and the profession at the time, which were a) to get their policies through, and b) to protect their reputation. In a comparative study of new public management reforms in eleven different countries, Guthrie et al. (1999) highlighted the limits of global theorising given the cultural differences between nations. Our study takes a similar stance substituting historical context and political expediency for national cultural differences. In liberal democratic jurisdictions, where political parties are ideologically driven, and the politicians who control local and central government are dependent on the approval of the electorate for their existence, theorising government responses to corruption becomes problematic owing to their interconnection with other events and priorities. In that regard, Section 3 below explains how the understandings of what constituted dubious behaviour in local authority codes of governance was supplemented through time beyond fraud, firstly to include the exercise of undue party-political influence within authorities, and secondly the inefficient management of resources.

2.2. Towards an analytics of government

Foucault's ideas on *government* and *governmentality* were first developed in his lectures at the Collège de France in the late 1970s and constitute a significant part of his later thinking before it was cut short by his untimely death in 1984. Foucault (1982, pp. 220–221) defined "government" as a "conduct of conduct", meaning "a form of activity aiming to shape, guide or affect the conduct of some person, or persons" (Gordon, 1991, p. 2). More broadly, government is the "right manner of disposing things so as to lead to an end which is 'convenient' for each of the things that are to be governed …" (Foucault, 1991, p. 95). By way of contrast, the term *governmentality* is used by Foucault to denote the rationalities that underly how we think about governing others and ourselves in specific contexts (Dean, 2010, pp. 24, 267). In the context of the development of modern western governmental regimes of practice, Foucault, associated the concept of governmentality with "securing the conditions for optimum economic performance" (Burchell, 1993, p. 273) "at the level of the entire state" (Foucault, 1991, p. 92). In that respect, it is utopian in orientation. Historically, Foucault identified a change taking place in the mentality of government beginning in the seventeenth and eighteenth centuries in which the focus of government widened beyond the simple exploitation of the population towards its economic and efficient management. This in turn would entail concern for "the health, welfare, prosperity, and happiness" of "each and all" (Dean, 2010, p. 28).

In keeping with the spirit of Adam Smith's *Wealth of Nations* and the emergence of the new science of political economy in the *Enlightenment*, Foucault saw the focus of this new spirit of governmentality as being on the efficient and beneficent economic management of the population as a whole. Smith (2007) too was concerned with the management of "the great body of the people" (p. 5), which should enable "a workman even of the lowest and poorest order … [to] enjoy a greater share of the necessaries and conveniences of life" than would otherwise be the case (p. 4). Where Foucault's perception of *governmentality* is distinctive is in its conception of a new form of sovereign and disciplinary power in society (Dean, 2010, p. 29), not just involving the imposition and enforcement of laws by the state, judiciary, police and prison service, but the creation of institutions, bureaucracies, quangos, departments, organisations, authorities, education, knowledge, scientific discoveries, professions, hospitals, asylums, policies on health and welfare, codes of conduct, accounting structures etc., which regulate not just how the people within populations act, but how they see themselves in the world and are encouraged to think through the interplay of these factors.

It follows that from a Foucauldian perspective, governmentality is a wide notion and the ambit of government wide. As far as accounting and accountability are concerned, Foucauldian (1972, 1977a, 1977b) based analysis has inspired numerous studies in historically based accounting research (e.g., Hopwood, 1983, p.

1984; 1987; Hoskin & Macve, 1986; Kurunmaki and Miller, 2013; Sargiacomo, 2008; Spence and Rinaldi, 2014; Walker, 2010). The potential of accounting for promoting value for money in the public sector by infusing and applying accountability (Hopwood, 1984), is consistent with Foucault's idea of a new economic reality in government. The concept of governmentality has been employed to explore many different public sector topics (Burchell et al., 1985; Kurunmaki and Miller, 2006; Mennicken, 2013), including local government (see Sargiacomo and Gomes, 2011), notwithstanding that few historical studies have examined accountability within the public sector context (Ferry & Midgley, 2022; Free et al., 2020).

Rose et al. (2006) traced how these ideas have been developed by scholars following Foucault where the challenge has been to devise a means of applying them to analysing real-world situations in government, i.e., an analytic of government acceptable to most Foucauldian inspired scholars. According to Rose et al. (2006), this had been achieved by the early 1990s; when "as a result of this work, the analytical framework of governmentality had assumed the form that, more or less, it takes today" (p. 89). The studies in question vary in the emphasis placed on various aspects of the analytic without departing from the overall conception of:

> *"an ethos of investigation, a way of asking questions, a focus not upon why certain things happened, but how they happened and the difference that that made in relation to what had gone before"* (p.101).

For example, Rose (1989) "focused in particular on the role of the knowledge and expertise of the social and human sciences in the rationales, practices, and technologies of contemporary government" (Rose et al., 2006, p. 90); whereas studies by Rose and Miller (1992, p. 175) and Miller and Rose (1990, p. 5) emphasised the political rationalities involved. These are explained by the wider discursive fields whereby conceptions of the precise ends and means of government are articulated. Following this line, political rationalities can be illustrated through a distinctive use of language, rendering reality thinkable in such a way that it is amenable to political deliberation (Rose and Miller, 1992, p. 178). Conversely for Dean (2010, p. 38),

> "the key starting point of an analytics of government is the identification and examination of specific situations in which the activity of governing comes to be called into question, the moments and the situations in which government becomes a problem. This action of calling into question some aspect of the "conduct of conduct" is generally referred to as a "problematization" … A problematization of government is calling into question of how we shape or direct our own and others' conduct".

In the problematization phase, the identification, analysis and diagnosis of governmental failings, gaps and difficulties are developed, thereby inducing governments to elaborate solutions capable of overcoming the identified illness of the state (Rose and Miller, 1992, pp. 181–183). The final example here is the work of Bacchi, which framed problematization in terms of identifying the questions that created the imperative for the answers arrived at; i.e., a back-to-front analytics approach working back to the problem from the solutions adopted (Bacchi, 2015, pp. 6–7). It follows one is looking at an evolving framework of analysis, but one where the essential ingredients remain the same. Hence, the aim of a Foucauldian analytic of government is not to devise an overarching "theory of power, authority, or even of governance", but to understand the situation through asking "particular questions" that are

"amenable to precise answers through empirical inquiry" (Rose et al., 2006, p. 85), Dean's (2010) *Analytics of Government* being a prime example.

Dean's (2010, p. 27) *Analytics of Government* draws attention to regimes of practice, as "organised ways of doing things", through which rationalities, technologies, authorities and subjectivities are created and sustained (Dean, 2010, pp. 30–33). As noted above, the key starting point for him in analysing change is the problematization phase, in which certain aspects of government are called into question by people at the time. An analytics of government approach entails problematizing the regimes of practice that focus on the conduct of the *governors* and the *governed*. In the situation under discussion, at one level, it is the local authority politicians and officers who constitute the governing class, and the citizens who undertake the contracts and public at large, the governed. However, the relationship is reciprocal in the sense that it is the national government at Westminster and regulatory bodies whose rationale in a democratic society is to represent the public good that are the governors, and the local authority politicians and officials the governed. Our aim, utilising Dean (2010, p. 38) is to understand how English local authorities discharged their functions, challenged conduct and corporate governance practices, and engaged with utopian solutions of better conformance and improved performance over an extended time-period.

Dean's (2010) framework analyses practices along four interlinked but relatively autonomous dimensions: (1) *Fields of Visibility* analytic; (2) *Episteme* analytic; (3) *Techne* analytic; and (4) *Identity Formation* analytic. The *Fields of Visibility* analytic considers why some things are highlighted (Dean, 2010, p. 41). For example, organisation hierarchy charts and reporting arrangements can highlight objects and subjects of governance, notwithstanding it is also important to consider potentially hidden aspects that affect organisational functioning (Eckersley et al., 2014). The *Episteme* analytic refers to the discourse and rhetoric of value, expertise, language and forms of thought employed as knowledge and know-how in governing practices (Dean, 2010, pp. 42–43). The *Techne* analytic is the technical means to achieve governance ends. More specifically, technologies of performance can restrict relevant expertise and move local action towards governmental programmes through targets, monitoring and audit processes; and technologies of agency can summon actors and their participation in processes of governing, and include different participation and partnership forms, as well as infrastructures and materials that create and sustain action (Dean, 2010, p. 42). The *Identity Formation* analytic concerns understanding ways of forming subjects. This refers to people and groups taking on a particular role and the characteristics associated with it, rather than merely a pre-ascribed identity (Dean, 2010, pp. 43–44). The four analytics of government are not discrete and presuppose each other, and so relatively autonomous regimes of practice cannot be reduced to a single dimension.

Therefore, employing the analytics of government framework should provide a better understanding of a regime of practice in particular archaeological phases and the genealogical changes taking place in between. The aim would be to extend Hopwood's (1987) use of the concept of archaeology to study historical layers of accountability underpinned by accounting systems and thereby to enhance understanding of the detailed relationships between accountability and priorities over time. An "archaeology tries to outline particular configurations" (Foucault, 1972, p. 157) in order to reveal "relations between discursive formations and non-discursive domains (institutional, political events, economic practices and processes)" (p. 162) to constitute the basis on which practice is formed, functions and has its effects. In this paper archaeological phases are taken to be the configurations defining the degrees of

power exercised by national government in Westminster over English local authorities and we detect two main archaeological shifts; the one relating to the normalisation of state intervention in the internal governance arrangements of local authorities; and the other, to the increased emphasis on performance in local authority codes of conduct. History plays a vital role in such analysis as archaeological phases, by definition, can only be recognised in retrospect.

Archaeological analysis has the potential to suggest the contingency of a given way of thinking by showing that previous ages had thought very differently but can say nothing about the causes of the transition from one way of thinking to another. For Foucault (1977b), this shortcoming was remedied by genealogical analysis showing how a given system of thought resulted from contingent turns of history and was not the outcome of rationally inevitable trends. A genealogy thereby considers ruptures and transitions where words, categories, practices, and institutions acquire new meanings and significances when they are intertwined with new purposes, which Dean's Analytics encompasses. In this respect, the Poulson affair can be viewed as the genealogical catalyst that set in-train a sequence of events, the pattern of which would be determined by a series of contingent turns in history. For Foucault, the point of such analysis was not to write a history of the past but to use history to understand the present (Miller and Napier, 1993). Hence, for Dean (2010) "genealogy is conceived as a 'history of the present' (p. 53) … [involving] the patient labour of historico-political analysis and a contestation of existing narratives" (p. 61). Therefore, applying his method to the history of corporate governance reform in English local government should by rights enable us to better understand the nature of the present institution by interrogating the meanings of how it came to creation.

Employing the analytics of government framework in the study of accountability in local government of England from 1970's to 2010's should enhance our understanding of how technologies, knowledge, identity, and visibility persisted and changed to move from recurring problematization of government towards the promised utopia of governmentality (Dean, 1999, 2010). In a scenario stimulated by new governance discourse, the paper illustrates how unfamiliar technologies of government (Miller and Rose, 1990) were forged to minimise conformance issues and later to maximise performance, thereby ensuring governance inscriptions for knowledge and identity (Robson, 1991, 1992), and rendering public officers accountable and their activities visible and controllable at a distance (Hopwood, 1987). On the face of it, the new technologies of local government that were created in the process focused on more effective corporate governance with the knock-on effect of more efficient performance, but the hidden meaning of this drive was that it shifted the balance of power between local authorities and the state in favour of the latter.

The paper thereby complements and extends the previous literature by illustrating the wide array of accountability implications that are underpinned by both accounting and non-accounting based disciplinary techniques, enforced by codes of conduct and corporate governance arrangements which shape, align, and persuade the behaviour of officers and employees working in the state apparatus, with one proviso. The study is necessarily historical in orientation and is therefore subject to the normal historical uncertainties surrounding the identification and interpretation of evidence, including appraising the significance of the contingent turns of history, the connections between events and the relationship between cause and effect. As noted in the introduction, the question under consideration is inherently complex owing to the number of genealogical disruptions that occurred over an extended period and the variety of players involved. Consequently, the analysis which follows is necessarily an examination of the

strengths and weaknesses of the analytics method as well as an exploration of "how" the development of corporate governance in local authorities "happened and the difference which that made in relation to what had gone before" (Rose et al., 2006, p. 101).

3. Countering corruption and beyond: development of local authority codes of governance

Three archaeological phases stand out in the development of codes conduct and corporate governance in English local government from the early 1970's until the early 2010's. Phase one, *reform,* was the period in the early-to-mid 1970s dealing with the immediate fallout from Poulson. Phase two, *politicisation,* coincided with the mid-term of Margaret Thatcher's premiership that ended in 1990. Phase 3, *performance,* was ushered in by the Cadbury Report and involved the actions of both the professional bodies, notably CIPFA, and central government in developing more detailed codes of corporate governance for local authorities. Each phase is now discussed in turn to understand how change was brought about, moving from the initial problematization stage towards a utopian solution through the interaction of technologies, knowledge, identity formation, and visibility. The adequacy of this analysis is also considered, paying particular attention to the genealogical context of events of why change occurred.

3.1. Phase one: "reform" and the immediate fallout from poulson

In archaeological phase one, *reform* was the focus in the urgent aftermath of the Poulson scandal. Table 1 provides a summary of actions by central government in developing codes of conduct for local authorities applying Dean's (2010) analytics of government framework.

The Redcliffe-Maud Committee, which was established in 1973 by Prime Minister, Edward Heath to investigate "Conduct in Local Government Life" was to consider local authority rules of conduct in the scandal aftermath. From an analytics perspective, the Committee addressed a problem of conformance issues around accountability and stewardship and loss of trust in public life due to corruption following the Poulson scandal. The utopian solution was to combat corruption and reassert trust in local government through conformance to standards. Conformance was addressed through implementing the technology of a national code of conduct as guidelines (not rules) that would spread knowledge as a rhetoric of best practice amongst local authority politicians and officials, thereby enhancing their level of obligation, and alongside it, accountability. This was the subject group whose identity was being re-formed. On the one hand, such a code would make their obligations more explicit and so lead to better governance. On the other, it would define public expectations and shift them away in the public consciousness from a grouping prone to corruption to one where their weaknesses had been addressed. In respect of the practices made visible by the inquiry, these were focused on avoiding conflicts of interest.

The Salmon Commission, which was appointed only a few months after the Redcliffe-Maud Report, had a similar remit on issues of governance, but was broader in scope than local government. It considered standards of conduct in UK central and local government and other public bodies regarding conflicts of interest and risk of corruption. Unlike the Redcliffe-Maud Committee, the Salmon Commission's report laid stress on the need for practical measures for combatting corruption as well as endorsing the principled approach of its predecessor. From an analytics of government perspective, the Salmon Commission addressed a problem of conformance issues around accountability and stewardship and the broader loss of trust in public life resulting from the Poulson

Table 1
An Analytic of the Development of Codes of Governance in English Local Authorities c. 1972–1976 applying Dean (2010).

	Problem	Technical means	Knowledge employed	Identity formation	The things made visible	Utopian solution
PHASE 1 Redcliffe-Maud Committee 'Conduct in Local Government Life' 1973/74	Conformance issues around accountability and stewardship and loss of trust in public life due to corruption, at time of pending major local government re-organisation	National code of conduct as guidance (not rules) for local politicians and officials	Rhetoric surrounding safeguarding against corruption and conflicts of interest	Local government politicians and officers	Conflicts of interest in local government	Trust in public life by conformance to standards (But local government taking priority as a result of re-organisation)
Salmon Commission 'Standards of Conduct in Public Life' 1974/76	Conformance issues around accountability and stewardship and broader loss of trust in public life due to corruption	Codes of conduct for other parts of public life	Safeguards against corruption and conflicts of interest, plus means to improve probity	Central government, local government, and other public bodies	Anti-corruption measures	Trust in public life (Not merely local government) by conformance to standards

scandal, but with the difference that the utopian solution of trust through conformance to standards applied to the public sector as a whole. Thus, as with the Redcliffe-Maud Committee this was to be achieved through the technology of codes of conduct, including practical measures to combat corruption. This would spread knowledge throughout the sector to safeguard against corruption and conflicts of interest. It was the identity of public servants in general that was in the process of formation. Reducing the risk of corruption through the adoption of a high moral code coupled with specific anti-corruption measures provided visibility to the discourse and rhetoric of value of the Commission. In particular, the terms of reference highlighted the need to investigate favourable treatments from a public body where there were conflicts of interest such as through the award of contracts à la Poulson.

However, this was not the full picture. Taking the case of the Redcliffe-Maud Committee first, the Committee's deliberations were rushed in order to fit in with the timetable for the passing of the 1972 Local Government Act. Local government reorganisation had been adopted by Edward Heath's Conservative government (1970–1974) as a major plank of its legislative programme (Marwick, 1982, pp. 153–156). The intention of the Act, which was contentious owing to the number of local authorities to be abolished, was to create a more streamlined and efficient system of local government. But given that was the aim, the Poulson affair occurred at the worst possible time because it raised a doubt over how those aims could be achieved if corruption in local government was endemic. From a Foucauldian genealogical perspective, the coincidental timing of the two developments could not have been predicted. Furthermore, the passage of the Bill into law (1971–1974) coincided with possibly the most turbulent period in British politics since the Second World War, involving a new intensity of violence in the Irish troubles, deteriorating race relations, trade union militance and strikes, and an energy crisis (Marr, 2008, pp. 334–342; Marwick, 1982, pp. 151–153, 256); all of which challenged the credibility of the Heath government and raised increasing doubts in the minds of the electorate over its ability to cope. In such circumstances, the government could ill afford to be found wanting in terms of tackling corruption in local government especially given the radical reorganisation in prospect. The recommendations of the Redcliffe-Maud Committee were unsurprisingly underwhelming given the restricted length of time the Committee had at its disposal and added little in terms of fraud detection and prevention to the reforms already adopted internally by local authorities through their regulations and standing orders in the wake of Poulson, especially the strengthening of internal audit. Thus, one could argue that the key problem for national government created by Poulson was not so much conformance and

the loss of trust in public life, but securing its local government reforms and bolstering its credibility.

In that scenario, Dean's (2010) analytics take on a different hue given the hidden party-political rhetoric also taking place, whilst not negating it as a mode of analysis. Arguably, it was not so much the local councillors whose identity was being re-formed, as that of the national government by demonstrating it was competent in taking charge of the situation, whereas the reality was that the recommendations of the Redcliffe-Maud Committee made little practical difference. In that sense, the fact that the national code of conduct spread knowledge of best practice amongst local authorities was irrelevant except as a demonstration of government intent. This further suggests that responses by government to corruption can only be properly understood in the context of the wider political agenda — in this instance, the programme of local government reorganisation — and in the case of liberal democracies, the imperative of the ruling party to preserve its standing with the electorate.

The two priorities — the utopian wish to improve standards of behaviour in local government and the party-political agenda — are not mutually exclusive and probably both applied. However, assessing the balance between the two then becomes a matter of interpretation as with any other historical study as distinct from Rose et al.'s (2006, p. 85) optimistic conception of analytics as capable of producing "precise answers" to particular questions "through empirical inquiry". These authors' contention that analytics focuses on how things happened rather than why also appears untenable in the situation described above (ibid., p. 101), as it was the "why" that informs our understanding of the "how". Divorcing the two is also counterintuitive from a Foucauldian genealogical perspective, which emphasises the need to recognise the uniqueness of historical contexts in understanding the true nature of events.

Similar considerations relating to the problematization of events apply to the Salmon Commission which was appointed against a backdrop of an economy that according to Treasury forecasts was in danger of going into freefall. The Labour government of 1974 faced huge economic pressures that conflated the issue of restoring the reputation of the public sector with the worsening economic climate (Healey, 2006, pp. 392–410; Marr, 2008, pp. 346–348). The government responded with a range of measures, notably large cuts in public spending. The culmination of the crisis occurred in 1976 when the government was compelled to seek emergency foreign credits to shore up the value of sterling followed by a conditional loan from the IMF of $3.9 billion, which at the time was a record. Negotiating the loan was not an easy sell as the IMF insisted on imposing onerous conditions including

swinging cuts in public spending on top of those that had already been inflicted over the previous two years (Healey, 2006, pp. 429–431; Marr, 2008, pp. 364–370). Thus, at the same time as the Salmon Commission was attempting to enhance the reputation of the public sector for financial probity, departments were finding their operational budgets being cut, which shifted the discourse in the public sector towards the efficient management of resources as a supplement to preventing their leakage through fraud.

It follows that throughout the Salmon Commission's tenure from its appointment in December 1974 to July 1976 when its recommendations were presented to Parliament the problem it had originally been tasked to address became connected with the country's worsening economic prospects. As the paper relates in Section 3.2-3 below, subsequent administrations would make the link between efficiency and moral behaviour explicit in the revised codes of governance which followed. Arguably, the juxtaposing of these two characteristics of stewardship during the time of Salmon created a modified configuration of circumstances, which from an archaeological perspective, conceived the possibility of further change in that direction in the future. As far as analytics are concerned, the point to draw from Salmon is that problematizing what is identified by government as an illness of the state is a dynamic process in situations where the context of the failing is itself subject to change.

To summarise, the analytics approach as exemplified by Dean (2010), provides a useful breakdown of the processes of change in the aftermath of Poulson, with three important riders: first, that to work effectively, the analytics must necessarily focus on why things happened as well as how; second, that analytics rely no less on historical interpretation of the evidence than any other historical study; and third, that the problematization stage is not necessarily something which remains fixed at the start of the process of change but is itself susceptible to ongoing genealogical pressures.

Finally, the paper commented at the outset that perhaps the most notable archaeological shift set in motion by Poulson was a redefinition of the balance of power between local and central government, in which state intervention in the internal governance of English local authorities became the accepted norm. From this perspective, the inquiries by the Redcliffe-Maud Committee and the Salmon Commission were highly significant irrespective of the strength of the proposals themselves or the rationale underlying them. First, they established a precedent over central government's right to interfere in internal matters that had previously been left to the local authorities and their professional bodies to determine, a situation which as the next section relates, subsequent administrations could now exploit for political ends. Secondly, the two inquiries gave local authorities a national code of governance that was therefore publicised and adopted throughout the sector, establishing the idea of an external point of reference of what local councillors and officials should henceforward expect of themselves and expect to be held accountable for.

3.2. Phase two: "politicisation" and mid-term of Margaret Thatcher's premiership

For archaeological phase two, *politicisation* is the focus when nine years after the Salmon Commission had concluded, *The Committee of Inquiry into the Conduct of Local Authority Business*, known as the Widdicombe Committee (1985–1986), was established by Margaret Thatcher's Conservative Government, with two explicit aims: first to strengthen the democratic processes within local government to prevent policy being dominated by political factions; and second, to establish stricter controls over council spending (Terms of reference, 6 February 1985). This marked the shift in focus portended in Section 3.1 above away from codes that

were aimed solely at preventing fraudulent behaviour to ones that also focused on accountability for performance.

In July 1988, a government white paper broadly accepted many of the Widdicombe Committee's recommendations, which passed into law quickly, including some more stringently implemented than proposed. The measures adopted included politically balanced committee membership to reflect the composition of the whole local authority, formalised and restricted officer support for political groups, and merit-based appointments rather than ones based on patronage or political allegiance. The legislation also created specific local authority posts that were independent of political control, including a Chief Executive Officer, Monitoring Officer, and Chief Financial Officer and clear rules on political assistants. These measures helped strengthen the role of the main officer hierarchy within authorities and avoid the risk of compromising officer impartiality and the advice they offered.

Table 2 provides a summary of the process involved.

Looking at the table in more detail, the problematization of the Widdicombe Committee was a loss of trust by central government in the conduct of local government business due to politicisation, and the obstacles this posed for the Thatcher government's drive towards free-market economics. In 1985, Margaret Thatcher was in the middle of her eleven-year tenure as prime minister. During the preceding six years, she had presided over several fundamental changes stemming from her belief in free enterprise and free markets. She was not alone in her market driven, capitalist agenda but was part of a new right movement in the Conservative party that rejected the more consensus-based policies of her predecessors (Collette & Laybourn, 2003, pp. 7–8; Cooper et al., 2021; Marr, 2008, pp. 355–356). But what marked her out as distinctive and why her election as leader of the Conservative party was significant from a genealogical perspective, was the force of her personality which ensured that she would push her ideas through in the face of all opposition even from within her own party or cabinet (Marwick, 1982, p. 236).

The problem with local authorities in the minds of the Thatcher government was that their current arrangements allowed for their politicisation by opposition elements, notably the Labour party. This potentially posed an obstacle to Margaret Thatcher's free-market agenda by virtue of the power and resources the authorities commanded at local level. On the one hand, the problem could be addressed by reforming council reporting structures and democratic processes. But this alone would be insufficient. Incorporating controls over local authorities' spending in their governance regulations was also deemed as necessary to make them more business-like and accountable in the deployment of their resources in line with the private sector. Not only would this be advantageous given the belief within central government that the private sector did things better; but looking ahead, it would create a rationale based on value-for-money for the future outsourcing of council services to private companies and reduction of the state.

In Foucauldian archaeological terms this change of policy marked the laying down of a new layer of socio-political discursive and non-discursive formations (Foucault, 1972, p. 157), creating new sets of possibilities for future government administrations and the professional bodies as related in Section 3.3 below. For example, we now see the remit of what constituted corruption being extended beyond financial fraud to include the exercise of undue political influences in local authorities. The ideological motivation for this action reenforces the point made above in relation to the Redcliffe-Maude inquiry that responses by government to corruption can only be properly understood in the context of the wider political agenda, both current and preceding, making the generalisation of causal relations problematic. Interestingly, at the same time as the Thatcher government was considering the findings of

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Table 2
An Analytic of the Development of Codes of Governance in English Local Authorities c.1985–1988 applying Dean (2010).

	Problem	Technical means	Knowledge employed	Identities being formed	The things made visible	Utopian solution
PHASE 2 Widdicombe Committee 'The Conduct of Local Authority Business' 1985/86	Loss of trust in public life due to politicisation and removing obstacles to free market reform Lack of accountability for local authority spending	Securing participation and accountability of individual politicians in decision making Rights and responsibilities, roles, spending criteria, changes to national code of conduct Revised roles of officers and politicians Specialist officer posts separate from political control (CEO, Monitoring Officer, Chief Financial Officer	Making local government operations value for money oriented, and also not politicised	Local government business (not only politicians and officers) as private sector now had more involvement in delivery	Politicisation in local government decision making Boundaries of local government business	Non-politicisation in conducting local authority business with conformance to standards in pursuit of performance

the Widdicombe Committee, a parallel process was taking place within the Civil Service in Whitehall that aimed to make government departments more efficient and business-like through process of *agencification*, which put managers in control over service delivery in place of ministers (Cooper et al., 2021).

Returning to Table 2, the utopian solution for achieving non-politicisation promoted by the Widdicombe Committee was conformance to standards of accountability in pursuit of performance. This was to be attained through technologies for securing the participation and accountability of individual politicians in decision-making, and specialist officer posts free from political control. Knowledge of the way in which local government should operate incorporating value-for-money was publicised and embedded through the new regulations. Thus, the identity of local government was being re-formed as a business, not simply a public service; in addition to the identity of the private sector, which henceforth would have more involvement in service delivery providing they could demonstrate superior value-for-money. Through interviews and examination of the procedural documentation governing local authorities, the Committee made visible the degree of politicisation subsisting within local authority decision-making as well as the boundaries of their business.

It follows that Dean's (2010) analytics provides a logical framework for understanding the pattern of these developments from a Foucauldian perspective, including the genealogical disruption caused by the personality and *a priori* belief-set of the incumbent prime minister and the radical change of government direction that resulted. It is also consistent with Foucault's archaeological view of history in demonstrating how the new local government landscape resulting from the Widdicombe Committee harbingered the possibility of increased involvement by the private sector in the future.

What the framework does not do, however, is show how the changes ushered in by Widdicombe were related to the previous changes of the early to mid-1970s, especially considering the length of the gap. Were they connected? How significant was the precedent set by the Redcliffe-Maud Committee and the Salmon Commission in instigating further intervention by central government in the governance of local authorities? We would argue that the precedent set in the 1970s in response to Poulson was significant in determining subsequent developments because the recommendations of the Widdicombe Committee extended the structures created by the earlier inquiries rather than swept them away, and because we see them as part of a developing trend of increasing intervention by central government in local authority business, a type of multiplier effect in which one type of change can create an imperative for another, notwithstanding the potential for unpredictable events to send things off in a different direction. Whether this interpretation is correct is a matter of debate. It is not inconsistent with Foucault's archaeology and genealogy as the archaeology focuses on the current configuration of discursive and non-discursive formations, including their potential to change, the pattern of which will be determined by future genealogical pressures; but explaining such connections over extended time periods – in the case of our study forty years – comes down to historical interpretation and is beyond the scope of analytics.

3.3. Phase three: "performance" and post cadbury corporate governance developments

This section deals with archaeological phase three concerning *performance* and the responses of central government and the public accounting professional bodies, notably CIPFA, to the Cadbury Report (1992). In both cases, the link previously identified in the paper between what was regarded as proper conduct by local authority officials and elected councillors and the efficient management of resources was strengthened in the local authority codes of governance. Section 3.3(a) focuses on the professional bodies, and Section 3.3(b) on central government. The company failures of the 1980s and early 1990s, notably British and Commonwealth, Coloroll, Polly Peck, BCCI, and Mirror Group Newspapers, had led to the 1992 *Report of the Committee on the Financial Aspects of Corporate Governance*, better known as the Cadbury Report, which marked a watershed in the development of codes of corporate governance worldwide. The inquiry had been intended to apply to listed companies only, but the ripple effect it created extended to other countries and types of organisation including local authorities.

3.3.1. 3(a). Response of the professional bodies

Table 3 provides a summary of the interventions of the professional bodies relating to local authority codes of governance following the Cadbury Report applying analytics.

The eight reports listed in the table published mainly by CIPFA, with support from SoLACE (Society of Local Authority Chief Executives), IFAC (International Federation of Accountants), OPM (Office for Public Management) and Joseph Rowntree Foundation, were a response to the Cadbury Report, and shared a common aim of extending Cadbury's recommendations on corporate governance to local authorities, and in particular, strengthening the performance

Table 3
An Analytic of the Intervention by Professional bodies in Local Authority Codes of Governance c.2001−2014 applying Dean (2010).

	Problem	Technical means	Knowledge employed	Identity formation	The things made visible	Utopian solution
PHASE 3(a) 2001 CIPFA and SoLACE Joint Working Group 2001 IFAC Governance in the Public Sector 2005 Langland's Report The Independent Commission on Good Governance in Public Services (Supported by CIPFA, OPM and Joseph Rowntree Foundation 2007 CIPFA and SoLACE Joint Working Group Delivering Good Governance in Local Government 2009 CIPFA Application Note to Delivering Good Governance in Local Government 2010 CIPFA Public Financial Management: A Whole System Approach (Vols. 1 and 2) 2012 CIPFA Delivering Good Governance in Local Government 2014 IFAC and CIPFA The International Framework: Good Governance in the Public Sector	How to learn from the private sector in regard to strengthening the performance elements over how organisations were directed and controlled	Use of accounting and performance management arrangements rather than only legal/administrative changes e.g. Internal control systems, and use of new public management rather than public administration practices	Leadership and management for proper conduct of business and wider outcomes	Leadership responsibilities for politicians, local government officers and senior management of non-public sector organisations delivering public services	Governance linked to conformance and performance	Public sector organisation governance to embrace conformance, but also performance

elements. It is clear that the initiative was a response to the Cadbury Report as first of the eight reports linked itself directly to the three fundamental principles of "openness, integrity and accountability" laid down by Cadbury (1992, par. 3.2). The seven reports which followed overtly built on each other in the manner suggested in Section 3.2, whereby a pattern of change can sometimes occur where one change provides an imperative for another and so a trend emerges. For example, the report by CIPFA and SoLACE in 2007 which framed effective corporate governance in the wider context of good management, performance, and public engagement, explicitly drew on the Langland's Report. (2005). Likewise, CIPFA's (2010) report P*ublic Financial Management: A Whole System Approach* (Volumes 1 and 2) built on the earlier work. This report highlighted four key governance components, including performance, which the subsequent reports would develop.

The emphasis on performance is significant for two main reasons; first that the shift from compliance-based codes to ones that also focused on performance, originally signalled by the Widdicombe Committee twenty-four years earlier, had now become embedded; and second that corporate governance codes in local authorities were now less about countering corruption, and more about enhancing performance through efficient management, which with upward pressures on demand for public services and downward pressures on resources was vital to the continued delivery of public services in affordable, balanced and sustainable budgets. By 2010 the public sector landscape had changed following the 2007/08 global financial crisis that signalled the programme of spending cuts to follow, reaching its zenith under the Cameron government's austerity programme (2010−16). In

Foucauldian terms the financial crisis created another genealogical impetus to change; and it is notable that Table 3 shows that the frequency of reports issued by the professional bodies accelerated after 2007.

It follows that the eight reports listed in Table 3 above can be regarded as a unity from an analytics perspective as they shared a commonality of problematization and followed a similar pattern of application. Problematization was initiated by a desire to learn from the private sector and therefore to move beyond the previous prime focus on holding people accountable for their conformance via rules over how organisations should be directed and controlled, towards a more utopian solution that strengthened and embraced the performance elements of previous local government codes. To achieve this aim, technologies of accounting and performance management were employed that went beyond changes to the legal and administrative arrangements. The emphasis on improving performance helped to impose a knowledge of business practices as well as shaping the identity of those involved in public service delivery, including those from private sector organisations. A visibility was thereby given to both the conformance and performance of those involved in public service delivery across sectors.

However, their remain two related, unanswered questions affecting the problematization phase in the above analysis: Why did CIPFA get involved in the first place, and why did it wait nine years until 2001? The most obvious explanation for the delay is that the idea of corporate governance as evinced in the Cadbury Report had had nine years to catch on, during which time it had reshaped the discourse surrounding corporate governance far beyond the original expectations of Sir Adrian Cadbury and his colleagues. In

Foucauldian terms, this constituted a genealogical disruption to the status quo with far-reaching effects. In such a situation, other bodies such as CIPFA, and the large public sector organisations they represented, would be inclined to follow through process of mimetic institutional isomorphism.

Nonetheless, the motives behind CIPFA's involvement remain unclear. Taken at face value, the level of influence the Cadbury Report had on CIPFA is surprising given the lack of involvement of the public sector in the Cadbury Committee's deliberations. Spira and Slinn's (2013) detailed blow-by-blow account of the workings of the Committee makes no mention of the Redcliffe-Maud, Salmon or Widdicombe inquiries or indeed local authorities in general. These authors highlight the role of the accountancy profession, both institutes and firms in initiating the inquiry, but CIPFA is notable by its absence (ibid., p. 44). Likewise, there was no public-sector representation on the Cadbury Committee (Cadbury , 1992 Report; Appendix 1), and no one from the public sector was listed as submitting written contributions (ibid., Appendix 7). Indeed, few of the Cadbury Committee's recommendations were of practical use to local authorities or enhanced what was already in place. For example, the work of the Widdicombe Committee in depoliticising local authority business already addressed the issue of conflicts of interest which so exercised the Cadbury Committee, and which they sought to counter through strengthening the independence of boards of directors and the division of roles at the top. Local government was already ahead on compulsory internal audit and independent audits of local authorities had been in place since 1982 through the agency of the Audit Commission.

An alternative explanation for CIPFA's entry onto the Cadbury stage is that the early 2000s were not a comfortable time either for the public sector or for CIPFA. Traditional public service values were coming under ongoing challenge because of the central government agenda of promoting private sector principles and partnerships in their delivery, first introduced under Thatcher. By 2001 this initiative had a name, *New Public Management*, which encapsulated the managerial nature of the drive. CIPFA itself, which was already the smallest of the UK professional bodies, was facing further structural decline with a fall in student numbers. An attempt to address this issue in 1998 through merging with the ICAEW had failed and was to fail again in 2005 (Anon., 1994; Stokdyk, 1998, 1999). It follows that from this perspective problematization was not just about strengthening the performance elements of previous local government codes, but how to demonstrate the relevance of CIPFA and indeed the point of the public sector in a world where managerial values were becoming the dominant discourse. In such a scenario, it was not simply the identity of the local government officers and private sector providers that was in process of formation, but that of CIPFA and local authorities in general. As in Section 3.1 above, we are faced with the possibility of multiple problematizations that render definitive answers using analytics problematical as opposed to more subjective ones that rely on historical interpretation of the evidence.

3.3.2. 3(b). Development of statutory codes of conduct for local authorities

It was in the decade following New Labour coming to power in 1997 under Tony Blair that the routine nature of central government interventions in local government accelerated through the imposition of statutory codes of conduct on local authorities. This period marked the culmination of the shift in central and local government power relations portended in the previous sections. This can be seen in Table 4, which provides an analytic of the move by central government to create statutory codes of conduct for elected local authority members and employees in line with ethical principles. The seeds of this development had been sown earlier

with the publication by the Local Government Management Board (1994) of a code of conduct that sought to consolidate the various rules and standards of behaviour expected of local government officers in the one place. The remaining documents listed in Table 4 took this one step further by giving statutory authority to codes of conduct applying to local authority employees as well as the elected representatives.

This outline of government interventions in Table 4 suggests that the problem which central government sought to address was the diverse nature of practices nationally across local authorities. The utopian solution was to achieve consistency in the conduct of all local authority employees and elected members in line with ethical principles through the creation of uniform codes with statutory backing. Technologies were employed in the form of uniform core principles for elected members and employees regardless of their job role, and up until 2011, a monitoring regime of standards of conduct for elected members. The statutory codes spread knowledge of expected norms throughout the sector and helped to forge the respective institutional identities of employees and elected members. The changes were given visibility through the process of consultation leading to the centralised statutory framework and through their incorporation of the framework into the policy documents of the local authorities themselves.

However, as in the previous phases of activity examined there is a question mark over the problematization, as the move towards imposing unified statutory codes of governance arguably was not just about upholding ethical standards of behaviour but about supporting the *New Public Management* agenda. For example, the 2000 Local Government Act set about replacing the committee based decision-making process that had dominated local authorities in the past with that of a streamlined executive structure, whereby the executive would make decisions that would be ratified by the full council, with overview and scrutiny committees in place to advise the council on policy and hold the executive accountable (Local Government Act 2000, Explanatory Notes). Decision-making was therefore concentrated in a smaller number of hands; and for such a policy to work, additional safeguards over standards were deemed necessary. This is where the Model Code of Conduct for members and monitoring standards boards introduced by the Act fitted in. In this way, the Act combined the aim of making local authorities function more like privately run businesses with the type of standards-based compliance codes established in the wake of the Poulson scandal. It was not the case, therefore, that anti-corruption measures had lost their relevance in local authorities, but that they were now seen as a necessary safeguard of the government's *New Public Management* reforms as well as a means of exercising stricter control over local authorities. Again, combatting corruption was not the main issue.

The situation partially changed after 2010 with the election of a new Conservative-Liberal Democrat coalition government under David Cameron and the passing of the Localism Act in 2011. This gave local authorities more power to determine their own codes of conduct for elected members, whilst increasing the penalties on the members for criminal misfeasance. Thus, although the 2011 Localism Act represented a partial change of direction on the codes, it was still in keeping with the overall thrust of central government activity of what had now become routine intervention in the internal governance affairs of local authorities despite the colour of the political party in charge. The culmination of this drive under New Labour occurred in 2008, the last item in Table 4, before the government became diverted by the global financial crisis. This consultation paper promised an even more intrusive approach by proposing that the contracts of local authority employees should stipulate adherence to the code.

The final question regarding Tables 4 and is the extent to which

Table 4
An Analytic of the Development of Statutory Codes of Governance in English Local Authorities c.1998–2008 applying Dean (2010).

	Problem	Technical means	Knowledge employed	Identity formation	The things made visible	Utopian solution
PHASE 3(b) *1998 Department of the Environment, Transport and the Regions White Paper,* Modern Local Government: In Touch with the People *2000 Local Government Act* *2004 Office of the Deputy Prime Minister A Model Code of Conduct for Local Government Employees: A Consultation Paper* *2005 Office of the Deputy Prime Minister Standards of Conduct in English Local Government: The Future* *2006 Department for Communities and Local Government White Paper: Strong and Prosperous Communities* *2007 Local Government and Public Involvement in Health Act enactment of Schedule to Local Authorities (Moral Code of Conduct) Order* *2008 Department for Communities and Local Government Communities in Control: Real People, Real Power: Codes of Conduct for Local Authority Members and Employees, A Consultation*	Lack of consistency nationally in ethical principles of conduct, and their implementation, for employees and politicians	Core principles to underpin concept of public services and be applied to all services regardless of precise nature of job for employees e.g. Disclosure, neutrality, relationships, meritocracy etc. In practice achieving uniformity has been a challenge Monitoring regime, initially centralised but gradually localised, for politician standards of conduct	Conformance and safeguards for public service delivery through core principles for employees and monitoring regime for politicians	Employees and politicians operating in local government activities	Consultation papers, white papers, the statutory framework to govern conduct of employees and politicians in accordance with ethical framework, and local authority policy documentation	Consistent high levels of conduct from both employees and politicians regardless of locality in line with ethical framework

analytics is practicable in a situation where the changes under examination did not occur in isolation, but were part of a wider programme of government reform. This was the case with the development of the statutory codes of conduct as John Prescott, the Deputy Prime Minister, explained in his forward to the Department for the Environment, Transport and the Regions (1998) White Paper, Modern Local Government: In Touch with the People:

"Central to this programme is our agenda to modernise local government … We are reforming and renewing our constitution, devolving political power in Scotland, Wales and Northern Ireland, and setting up the Greater London Authority. We are setting up Regional Development Agencies, which will work alongside voluntary regional chambers, in each of the English regions. We are committed to move to directly elected regional government in England, where there is a demand for it … We want to see councils working in partnership with others, making their contribution to the achievement of our aims for improving people's quality of life."

From this standpoint, the utopian solution being sought by government was not so much about achieving consistency across local authorities in relation to codes of conduct and strengthening them in law, but about improving the lives of local communities through enhanced engagement and enhanced local accountability. There was a palpable sense of optimism in Britain in the early years of the Blair government that this charismatic young prime minister and his self-styled *New Labour* government, with the emphasis on *New*, were going to improve people's lives; and John Prescott's

modernising local government programme was a reflection of this. The programme went beyond governance codes; and the subject of ethical codes of conduct for employees and councillors occupied but one of six chapters of the 1998 White Paper, the rest covering a range of reforms involving different *fields of visibility*, *episteme*, *techne* and *identity formation* analytics. Given the interrelated nature of these reforms, unpicking the connections between the analytics is problematic. It is the opposite of the difficulty identified in Section 3.1 above of multiple problematizations. In this case, we are looking at partial ones.

4. Discussion

From the time of the Poulson scandal in the early 1970's until the 2010s, this study has examined accountability and disciplinary practices within codes of conduct and corporate governance in English local government applying Foucauldian *archaeological* and *genealogical* perspectives as strengthened by Dean's (2010) analytics of government. The latter is widely deemed by Foucauldian scholars to provide an appropriate theoretical framing to analyse the ways in which governments seek to manage populations to reach governmental aspirations (Rose and Miller, 1992).

The Poulson scandal was significant in the first instance in creating a new discourse between central and local government because of the shocking nature of the web of corruption uncovered which demanded action. Specifically, it focused the attention of central government on the need to improve standards of behaviour in public life in general, and local authorities in particular. A new language of failure and correction was born, in which local

government was seen as inherently fallible and in continual need of correction by politicians in Westminster. There followed a raft of changes over a period of forty years in which central government sought to develop codes of conduct for local authority politicians and employees in line with ethical principles. From the 1980s onwards these codes supplemented traditional concern over conformance with rules based on ethical principles as a counter to corruption, with concern over performance, and specifically the efficient management of resources. The discourse still centred on the intrinsic fallibility of local authorities, only now it was concerned with their perceived failure in not managing their resources properly. But the effect was the same. Central government would need to take further action to correct the perceived defect. The enhanced emphasis on performance in the codes of conduct that resulted was in line with the *New Public Management* agenda initiated by the Thatcher government whose aim was to make the public sector more business-like and free-market oriented.

As a theoretical and empirical contribution, the paper has established that codes of conduct and standards *prima facie* evolved as part of utopian solutions for conformance and were supplemented with, rather than revolutionised by, corporate governance requirements from the private sector that also embraced performance.

However, there is a distinction here between the utopian intentions of government following Foucault's ideas on governmentality, and the reality that ensued, which chimes with his earlier work on reforming criminal behaviour through non-physical means, including fraudsters. To use an analogy, if a person to whom you are answerable is repeatedly telling you that you are failing and in need of their correction over a long enough period, you will probably internalise the need to comply; a process akin to the psychology of habit formation through repetition (Miller et al., 2019). Arguably, this was the case with local government governance codes particularly following the Cadbury Report when the rate of central government interventions accelerated, backed up by the pronouncements of the professional bodies, notably CIPFA. The "telling" of local authorities in this situation took the form of knowledge in the shape of the codes themselves, the statutory provisions, the various inquiries, reports, consultation papers, white papers, and statutory provisions. The creation of this new knowledge-power relation between central and local government over the forty-year period resulted in an increase in the sovereign and disciplinary power exercised by the state over local authorities. Its sovereign power was increased through the various statutory provisions enacted and its disciplinary power through the internalisation by local authority officers and members of the norms of behaviour central government had prescribed.

The situation is different to the type of disciplinary power which according to Hoskin and Macve (1988, 2000) was imported by the Springfield Armory from the West Point Military Academy in the mid-1800s. There according to these authors, it was the constant system of examination and grading imposed in the form of performance standards which the workforce internalised that made them compliant. With the local authorities, the system of monitoring was never so comprehensive. Instead, owing to the long period of time involved, we are witnessing a scenario of successive cohorts of employees and elected councillors who would take up their roles never having known anything different, where the situation of dependency on central government was continually being reinforced by new initiatives; notwithstanding, that the incorporation of the codes within local authority manuals would also have acted to reenforce standards of behaviour on the part of employees by defining the bounds of their accountability.

The paper also shows that such developments were not straightforward, but instead were part of genealogies that had twists, turns, complexities and problems of dealing with the ongoing uncertainties of unpredictable events. In this regard, there were at least nine genealogical disruptions to the status quo over the forty-year period that by coincidence worked in the one direction of strengthening and centralising codes of conduct in local government: 1) The Poulson scandal of the early 1970s was the original hiatus. 2) By coincidence, the government of Edward Heath was at the same time engaged in a far-reaching and therefore contentious programme of local government reform which the rotten underbelly of corruption exposed by Poulson threatened to undermine if it were not dealt with immediately. 3) The competency of the Heath government to govern effectively was also coming under increasing doubt in the minds of the electorate as one crisis followed another, and the government could not afford to be seen as lax about tackling corruption in local government. 4) The incoming Labour government of 1974 faced huge economic pressures which conflated the issue of restoring the reputation of the public sector with the worsening economic climate. 5) The personality and predilections of Margaret Thatcher and her *New Right* supporters in the Conservative party laid the groundwork in local authority codes of governance for the future outsourcing of public services to private enterprise providing they could demonstrate superior value for money, thereby shunting the discourse surrounding the codes towards correcting failures in performance. 6) The company failures of the 1980s and early 1990s led to the Cadbury Report. 7) The influence of the Cadbury Report on local authority reform can partly be explained by the need for CIPFA to champion local government and demonstrate its own relevance at a time when traditional values of public service were coming under increasing challenge from the private sector and CIPFA was facing a decline in membership that threatened its continued existence as an independent body. 8) The election of *New Labour* under Tony Blair in 1997 created a weight of public expectation that lives were going to improve which fed down into government policy starting at local level. 9) Finally, there was the global financial crisis of 2007/08 and the austerity policies that followed which exacerbated the need for the efficient management of local authority resources.

Public sector corporate governance was therefore not merely a revolution transported in from the private sector following the Cadbury Report, but instead was part of underlying genealogies that had historical origins traceable in the first instance to the Poulson corruption scandal of the early 1970's. It was not inevitable that genealogical pressures would arise that pushed local authority governance reforms in the same direction of enhanced control by Westminster, but the fact that such a pattern did develop over the forty-year period does explain the change in archaeological configurations of discursive and non-discursive elements, observed by the paper comparing the beginning of the period to the end. On the one hand, there was the emphasis on performance which did not exist prior to Margaret Thatcher. On the other, there was the shift in the balance of power between local and central government in favour of the latter and the enhanced sense of dependency on the part of local authorities this entailed. We would suggest that this is the hidden understanding that can be derived from the study, the "knowing more as knowing less" (Hoskin & Macve, 2000, p. 91), which would not have been visible had the paper taken a shorter-term perspective. Central government had always exercised an oversight role over local government, especially from the Victorian period which saw an increase in statutory legislation. For example, the landmark 1835 Municipal Corporations Act increased the accountability of municipal boroughs to ratepayers and required them to publish accounts. But between 1970 and 2010 the interventions by central government were on a different scale, each genealogical disruption adding momentum to the urge for increased central control by the state.

The changes discussed were also important to the development of public sector accountability generally as well as to the accounting profession, which took a greater lead in relation to the codes of governance either through the efforts of internal accountants or through the intervention of the professional bodies particularly post Cadbury. In part, this was because the codes employed accountability technologies for disciplining and incentivising local authority employees both in relation to the conformance and performance aspects. The changes wrought were broad in scope, ranging from the establishment of a specific statutory Chief Finance Officer role to the implementation of wider performance management and audit arrangements to strengthen accountability (Ferry et al., 2015). Knowledge of accountability therefore became more central to the administration of codes of governance in the public sector. This in turn has helped shape the identity of professional elites in the corporate governance arena, including the accounting profession not just in the UK but overseas, given the influence of CIPFA guidance on other IFAC codes for public sector organisations globally.

From an analytics perspective, the convenience of the local authority codes of conduct lay in their governance and accountability potential (Hopwood, 1983, 1984), which could be directed towards achieving various political and economic ends through the medium of fields of technology, identity, knowledge, and visibility, as detailed in Tables 1—4 Thus, when accountability and disciplinary practices were functioning as an "adequate technology" (Miller & O'Leary, 1987, p. 240), they permitted rational government to be exercised by central government "at a distance" (Ahmad et al., 2021a, 2021b), but when these facets were perceived to break down, new problematizations emerged where enhancing the codes of conduct was seen as the way leading towards a utopian solution. Thus, the time, space, mode, and disciplinary devices within the governance structure evolved to become progressively more centralised as a centre of calculation for conduct and governance from the 1970s to early 2010s. In this respect, analysing the individual changes through an analytics lens has helped explain how these were brought about. Specifically, it focused attention on the things that were highlighted in the various investigations and inquiries such as lines of reporting, division of responsibilities, council procedures, internal controls and ethical principles, which in turn brought into clearer relief the objects and subjects of governance whose identities were being re-formed through the process of inquiry and resulting revision to their roles. Likewise, the analytics highlighted the discourse and rhetoric of value surrounding the creation of knowledge through the technical means of investigation, consultation, reporting and implementation of new policy, based firstly on ethical standards of good behaviour and secondly on effective performance.

Thus, the analytics approach as exemplified by Dean (2010) has proved valuable in focusing attention on the components of the processes leading to change. However, applying analytics alone would not have enabled us to arrive at an overall explanation of the development of corporate governance in English local authorities from the 1970's to the 2010's, or in particular of "how [certain things] happened and the difference that made in relation to what had gone before" (Rose et al., 2006, p. 101), applying Foucauldian historiographical perspectives. To achieve that aim one needs to make judgements about the connections between events, sometimes where there are significant gaps in between, which then becomes a question of interpretation in contrast to the promised empirical certainty of analytics by its proponents. Part of the theoretical motivation of the paper was to examine the strengths and weaknesses of analytics as a mode of analysis in a situation that is inherently complex owing to the length of time involved, and the mix of interested parties and genealogical pressures occurring. In

that respect we found that analytics no less avoided the need to interpret events than any other type of historical enquiry, for example in relation to assessing the balance between competing motivations at the problematization stage, or as already mentioned, assessing the connections between events over the prolonged time-period. Another issue identified where making judgements about the significance of events comes into play is when the initial problematization is affected by fast moving external pressures, such as in the 1970s. In this regard, we disagree with the notion suggested by Rose et al. (2006, p. 101) that it is possible for the analytics approach to focus on how things happened without equally focusing on explaining why, as these two aspects are bound together at the problematization stage and understanding the relationship between the two will affect the rest of the analysis.

Finally, a word about corruption and in particular the responses it induces. Previous accounting studies of corruption within government or public institutions have tended to focus on a particular moment, contemporary event, whether it was preventable or how the response unfolded. This has included examining academic literature, professional pronouncements of anti-corruption organisations, and commentaries from the accounting profession on how to address global corruption (Everett et al., 2007). Specific contemporary cases of corruption have been examined (Andon et al., 2014; Andon & Free, 2012, 2014; Neu et al., 2013a, 2013b). Such accounting studies offer important insights into corruption and control but do not afford an understanding of how corruption and responses can embed and change over time.

By way of contrast, the current study has allowed us to explore the theoretical linkages or otherwise between multiple events over an extended period of time. This has allowed us to see what politicians and other actors meant by corruption changed for political ends, as did their associated responses through disciplinary practices. Indeed, after the reform phase in the aftermath of the Poulson scandal which addressed corruption in the traditional sense of the "*misuse of public office for private gain*" (Nye, 1967), the disciplinary practices become more about *conduct* in terms of politicisation and later performance management.

Through our longitudinal study of English government, we found belief in the efficacy of strengthening disciplinary practices through codes of governance as anticorruption measures. This accords with previous studies that examined the role of internal controls and monitoring in constructing the disciplined and ethical subject in order to prevent corruption within the area of government procurement (Neu et al., 2015). The study by Sargiacomo et al. (2015) came to a different conclusion. In another longitudinal study they found that whilst the Italian government had been an active anti-corruption campaigner, the urgency of action dissipated through time, and ultimately proved unsuccessful. A key factor in the failure was the existence of networks of corrupt actors who deliberately set out to undermine the reforms. In particular, the Italian study argued that failure to combat corruption is the outcome that corrupt politicians hope to accomplish when they enact anti-corruption assemblages, if the organisational culture is accepting of corruption as a norm. This was not the case in our study.

Prima facie, in our case, a modern state was being carved out with the intention that public service should be corruption free, or at least that corruption should be mitigated through the disciplinary power afforded by accounting, audit and corporate governance reforms (Ahrens & Ferry, 2021; Ferry & Midgley, 2022; Free et al., 2020; Radcliffe 1998, 1999). However, the idea of central government acting as an active anticorruption opponent for its own sake is not the full story. Our paper also identifies the existence of a more powerful undercurrent of other politically motivated factors, such as central government seeking to increase its power at the

expense of local government and the public sector accountancy profession attempting to bolster its role in changing circumstances.

Thus, the paper demonstrates that corruption and disciplinary practices were not addressed in isolation, but were entwined with political priorities that were themselves subject to the nuanced complexities and historical contingencies of time and place. Previous accounting research on responding to corruption has examined the intersections between political considerations and government auditing practices but could only infer that these decisions were politically motivated (Neu et al., 2013a). The broader passage of time in our study has provided an opportunity to strengthen the inference of political motivation with regard to disciplinary practices. Indeed, the genealogies of why change occurred were largely found to be political in terms of central and local government power plays and professional body legitimation.

Adopting a longitudinal timeframe of forty years has therefore enabled us to examine the ripple effects of the Poulson scandal, which remains the worst case of fraud experienced in the history of the public sector in the UK. The main significance of the scandal from a disciplinary perspective is that it opened the door to the intervention by central government in the internal management of local authorities. As a result, the governments of the day were able to redefine the concept of what constituted unacceptable behaviour on the part of local authority employees and elected representatives for political ends beyond that of fraud, in response to genealogical pressures and the reconfiguration of government priorities which resulted. It follows that from a Foucauldian governmental perspective, countering corruption can be viewed as incidental to the rise of disciplinary power in English local government in the forty years following Poulson. Rather the change was prompted by a sequence of unpredictable events, which over a long period of instruction and learning, reset the expectations of local authority councillors, employees, and the profession as well as the ruling parties in Westminster.

Before closing, we should point out the paper's limitations as well as its implications for policy, practice, and future research. Regarding limitations, the paper is a historical study of English local government over a long time period and so one cannot necessarily draw parallels with other places and situations following a Foucauldian genealogical approach. This is because of the emphasis on the historically contingent nature of events. Nevertheless, regarding policy, the paper illustrates how governmental change was rooted in political interest plays that will resonate with other locales, and in particular highlights that the continual process of intervention, investigation and prescription can increase disciplinary power through the normalisation of the intrusions. From this, in terms of practice, the paper shows that accountants and auditors through accounting, audit and accountability arrangements can have influence on the disciplinary power and political interest plays, both from their roles in central and local government and the profession. For future research the analytics framework, and for that matter other approaches to governmentality and problematization, can be tested in other complex situations involving many genealogical disruptions to the status quo over a long time-period, which may include the significance of countering corruption as a motivating factor in the rise of disciplinary power.

Data availability

All data is publicly available

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