

Quis custodiet ipsos custodes

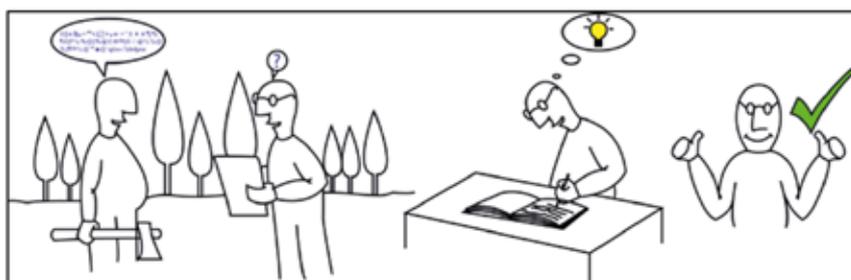
Third party auditing and information at the nexus of global forestry standards and local forestry management

Informational Governance



This project examines forest management auditing as a form of Informational Governance in the domain of natural resource management. The aim is to gain insight into the meaning-making process of auditors as they engage in auditing practices, with attention paid to justifications and negotiations between actors.

About



The idealized auditing process.

Standards have become an ubiquitous part of the world, covering a wide variety of topics. Natural resources have not escaped this trend, and are also subject to the rising prominence of standard-setting. Independent auditors are expected to produce information which is instrumental in management decisions leading to obtaining a standard's brand. The inner workings of the audit aspect of this form of governance has not been explored in detail.

In this research, we propose to "follow the actors", observing and interviewing auditors from their training to the actual audit of management practices. The main goal of these activities is to examine the role of auditing and auditors in the enactment of global forestry standards in a grounded manner and to assess the dynamics between auditors, and between auditors and managers.

This research will use case study methodology and multi sited ethnography and will focus on the practices and framing discourses that auditors employ in the process of auditing which will then be subject to interpretive analysis. This will lead to conclusion about how auditors help translate global standards into local management actions.

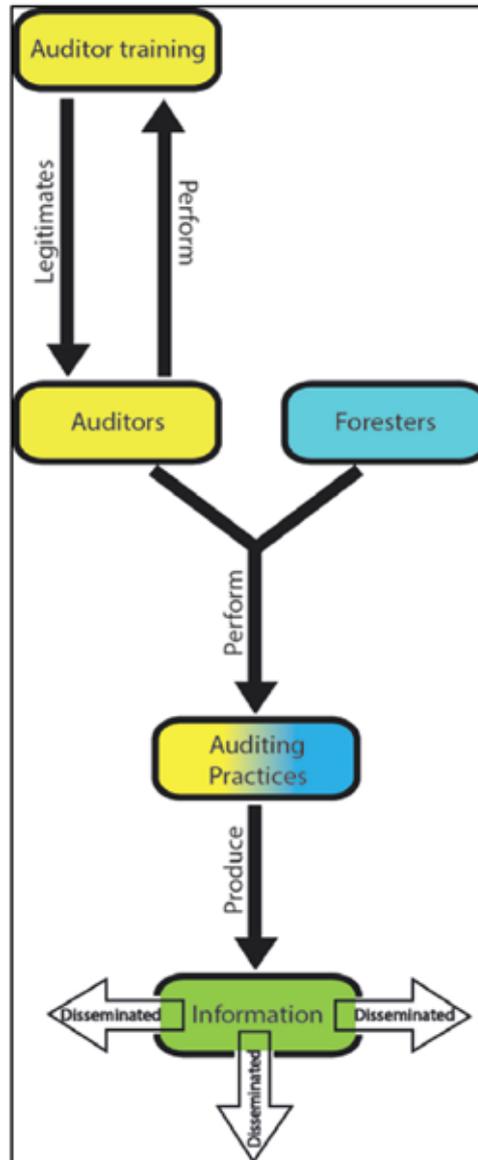
Highlights project

- Analyse the actions of forest management auditors.
- Consider the generation of audit information as the result of performances.
- Open up the black box of environmental auditing.

Conceptual Framework

In order to examine the forest management standards system, the key aspect being the audit, we rely on a particular arrangement of concepts that are analytically and conceptually relevant.

- *Performance* is the key interactional term that is used in this research. By employing a dramaturgical perspective we can analyse interactions as a form of drama. This allows the use of analytical concepts that help us categorize settings that the actors construct, including front-stage, back-stage, and off-stage. It also allows for focus on the creation, implementation, and dissemination of scripts which includes the implicit and explicit normative values that are passed within and through the auditing system.
- It is crucial to our framework to understand that the information in and resulting from audits is not self-evident, is in fact *produced* by the auditing practices. Because we consider facts and information to be constructed, it both the product of and productive of power relations.
- The *actors* on the stages form the functional engine of the forestry management standards system. We focus on the auditors as key actors on the logic that standards can be created without management, and forests managed without standards, but it is auditors and their interactions that link the two.
- The research focuses on two key performances. The main events we focus on are the *training* of auditors, wherein they are equipped with scripts, and *audits* where these scripts are enacted and modified.



Linking the concepts.

First Research Event

Observation of an auditor training course has already occurred. The course lasted 5 days, and the principle of "participant observation" was employed to gain insight into the process. Scripts and performances were observed to promote the importance of transparency and auditor

objectivity in the context of auditors as experts. At the same time, certain performances alluded to the necessity of abandoning the scripts in practice in order to become master performers of audits. This internal conflict is being explored in further detail as the analysis continues.

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