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Accounting in the Limelight:
Audit, Calculation and Governance in UK Television

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Declaration

This is to certify that the work contained within has been composed by me and is entirely my own work. No part of this thesis has been submitted for any other degree or professional qualification.

Signed:

Yi Ling Ong

Abstract

This thesis consists of three standalone empirical studies examining the operation and intertwining of accounting in the UK television industry.

The first study examines the enrolment of auditing during a series of scandals involving the mishandling of premium rate services in UK television. Through a textual analysis of media coverage of the premium rate scandals, the study traces the mobilisation of an audit investigation commissioned by UK broadcaster ITV in the immediate aftermath of the press revelations. Using t'Hart's (1993) framework of symbolic actions, the study illustrates that throughout key phases in the scandal process, ITV strategically used the audit investigation to control the official narrative of the scandals whilst protecting itself from further critical scrutiny. The study contributes to the literature on the role of auditing in crisis management, and how this role is implicated in the construction of organisational scandals and wrongdoing in domains other than financial accounting.

The second study turns to the long-lasting consequences of the audit-based responses to the 2007 premium rate scandal. Through an in-depth field study of audience vote verification in the 2017 National Television Awards (NTA), the study explores how audit and assurance ideals are appropriated by agents outside the professional audit field to create a new infrastructure of trust. In doing so, the study draws on Giddens (1990, 1991) to argue that the NTA case can be understood as a mimetic adoption of the expert system of audit. It also elaborates on the implications of expert systems, showing that on the one hand, the dis-embedded nature of audit expertise facilitates its expansion into new domains. On the other hand, it could also result in audit expertise becoming more context dependent and thus more reliant on personal trust rather than systems trust.

The third study examines how calculative practices are implicated in understanding and shaping television audiences and their viewing behaviour. Drawing on semi-structured interviews with UK television broadcasters, the study traces the interlinkages between recent Big Data-driven innovations in audience measurement and the desire by broadcasters to exercise control over an increasingly fragmented media audience. It focuses on the practices of enumeration, categorisation and calculation involved in producing knowledge of viewer behaviour, as well as the consumerist ethos underpinning such practices. The study's empirical context of cultural consumption in the everyday private sphere lends itself to a relatively novel application of the governmentality thesis by Miller and Rose (1990).

Taken together, the three studies in this thesis illustrate how issues of accounting are deeply implicated in the shaping of contemporary television. In so doing, they seek to further an understanding of accounting and the social. They also highlight the significant governance potential of media content and events, and the role of accounting therein.

Lay Summary

Consisting of three studies, this thesis examines how accounting, in the form of auditing and calculations, is implicated in shaping television, a ubiquitous yet defining presence of everyday life.

The first study examines an investigatory audit commissioned by a UK broadcaster mired in revelations of wrongdoing in television programmes involving viewer participation through premium rate services. It demonstrates how the audit was strategically drawn upon to manage and shape public perceptions of the premium rate scandals, which took place in 2007.

Using a field study of the audit of audience voting in the 2017 National Television Awards, the second study explores how the ideas of auditing are appropriated and enacted by an assurance provider outside the professional audit field. It seeks to capture the diffusion of audit into the mainstream and its implications for audit practice.

Drawing on semi-structured interviews with UK television broadcasters, the third study examines how calculative practices are implicated in understanding and shaping television audiences and their viewing behaviour. It highlights the interlinkages between recent data-driven innovations in audience measurement technologies and the growing consumerist ethos in television broadcasting.

Together, the three studies illustrate the broader reach of accounting beyond its conventional domain of practice and how it is implicated in the shaping of everyday social and cultural life.

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Chapter 1: Introduction

1. Overview

This thesis comprises three empirical studies. While they can be read independently, all three of them revolve around exploring accounting's enrolment within television media.

The rationale for this focus stems from the development of two broad yet distinct phenomena in contemporary society. First is the ever increasing significance of accounting, such that it is “perhaps the most powerful system of representation for social and economic life today in many national settings” (Miller and Power, 2013, p.558). The second is the sheer ubiquity of the media in modern life (Featherstone, 2009). By engaging these two major forces, the thesis has three objectives. First, it seeks to broaden the empirical scope of accounting research by shedding light on its operation within the media, a relatively novel and underexplored domain in accounting research. Second, it aims to understand how accounting is implicated in the shaping of the everyday social world. Third, and more broadly, it seeks to locate new points of interaction between accounting and society that can facilitate new understandings of the scope and nature of accounting. In so doing, the thesis locates itself within a relatively young but vibrant research paradigm that seeks to embrace and interrogate the social dimensions of accounting.

The next section sets out the context of the thesis. Situating the thesis within the broader project of accounting and the social, it then sketches the potentialities of the everyday and the media in particular for furthering this agenda. The section concludes with a brief introduction of the UK television industry and how it grounds the three studies in the thesis.

2. Context and motivation

2.1 Situating accounting in society

Attention to the links between accounting and society can be traced back to key sociological canons written in the late nineteenth and early twentieth century. In *The Protestant Ethic and the*

Spirit of Capitalism, Max Weber places accounting at the heart of the rationalisation of society under capitalism, drawing attention to the role of double entry bookkeeping in the development of a “specifically modern calculating attitude” (Weber, 1956, p.86). This argument is even more strongly pronounced in the work of Sombart (1967), for whom double entry bookkeeping had enabled the rise of capitalism. The relationship between accounting and capitalism is also accorded significance in Marx's (1976) classic text *Capital*, albeit to a lesser degree. Writing before Weber and Sombart, Marx recognised the role of accounting in shaping and reproducing the capitalist relations of production. Notwithstanding their differences in perspective, these early writings situated accounting as constitutive rather than merely reflective of the social and economic relations that define societies.

Yet, research on accounting and society has had a somewhat chequered trajectory since (for reviews, see Chapman et al., 2009; Roslender and Dillard, 2003; Walker, 2016). For almost half a century, accounting was virtually ignored by social scientists until the mid-1950s brought a surge of interest in the behavioural aspects of budgeting and related performance measurement mechanisms. As behavioural accounting research flourished over the subsequent two decades, it helped to establish accounting as a legitimate object of social scientific enquiry. But its focus on social psychological aspects of behaviour also promoted a view of accounting that was largely functionalist and confined to intra-organisational issues. It was only in the mid-1970s that a research agenda began to emerge that focused on the intertwining of accounting with the wider social environment. Drawing attention to the broader influences on accounting beyond the level of the individual enterprise, the inaugural editorial of *Accounting, Organisations and Society* (AOS) in 1976 referred to an “urgent need for research which can provide a basis for seeing accounting as both a social and organisational phenomenon” (Hopwood, 1976, p.3).

Initial attempts to identify the interconnections between accounting and society were tentative and piecemeal, with little clarity or consensus concerning the concepts and issues that would guide such an agenda. As Chapman *et al.* (2009, p.10) retrospectively recount, “even as late as 1980, a sociological analysis of accounting that could blend successfully micro-level and macro-level concerns remained largely an aspiration.” A breakthrough in this arena of inquiry came in 1980 with the publication of a landmark paper that sought to explicate the role of accounting in

organisations and society (Burchell *et al.*, 1980). The paper not only set out a range of potential topics for inquiry but argued for a change in the basic premise on which accounting should be studied. Reiterating Hopwood's (1976, 1978) earlier emphasis on the social nature of accounting, Burchell *et al.* (1980) asserted that the technical and social dimensions of accounting should be seen as interrelated rather than independent of each another. Moreover, they also introduced the idea that accounting not only reflects but actively enables particular constructions of society. Arguing that “accounting cannot be conceived as a purely organisational phenomenon” (Burchell *et al.*, 1980, p.19), the authors sketched the interconnections between accounting change and wider societal developments. Accounting, Burchell *et al.* (1980) suggested, is centrally implicated in the creation of structural forces such as social order and social distinction, as well as particular forms of economic and social management. Cognisant that they were entering an arena of enormous and largely uncharted complexity, Burchell *et al.* (1980) were reluctant to venture too far beyond preliminary comments on the social roles and significance of accounting. Nevertheless, their formative ideas set the scene for the systematic study of accounting as a social and institutional practice.

The 1980s and early 1990s saw the emergence of a plurality of approaches used to unlock the interconnections between accounting and society. Some focused on interrogating the conditions and processes associated with accounting change in specific social and organisational settings. For example, Burchell *et al.*'s (1985) investigation of the historical “constellations” of value added revealed how accounting innovation was enmeshed in a network of social relations. Drawing on the sociology of translation, Robson's (1991) examination of accounting standard setting in the UK demonstrated how Burchell *et al.*'s (1985) approach could be extended to understand the interlinkages between accounting and social and institutional interests. Early excursions into accounting and the social were further stimulated by the emergence of an organisational agenda that recognised and explored its entwinement with the social (Hopwood, 1983, 1987). A classic study in this vein comes from Miller and O’Leary (1987). Examining the introduction of standard costing in the United States during the early twentieth century, the authors illustrated how costing norms and standards created at the local level of the firm were centrally implicated in a wider project to increase national productivity and prosperity. Yet others focused on the macro-environment in which accounting operates, drawing on the political

economy tradition to investigate the role of accounting in social domination and oppression (Cooper and Sherer, 1984; Tinker, 1980; Tinker and Neimark, 1987).

The case for exploring the social dimensions of accounting was further cemented in the 1990s by a set of writings that sought to articulate the role of accounting in the governance of socioeconomic life. In conceptualising how governance is enacted in contemporary liberal democracies, Miller and Rose (1990) (also Rose and Miller, 1992) laid the ground for situating accounting calculations as a key mechanism that gives shape to political aspirations. Drawing much of their inspiration from the Foucauldian notion of governmentality (Foucault, 1977), the authors explained how programmes of government are made operable at the local level through an array of seemingly mundane technologies. Understood as exemplars of such technologies, the calculative practices of accounting do not merely mirror a pre-existing reality; rather, they actively construct that reality by acting on and intervening in the lives of individuals and populations (Miller, 2001). This concern with how accounting is implicated in contemporary modes of governance was also reaffirmed and extended in the auditing literature, not least by Power (1994, 1996, 1997). His writings on the spread of audit in British society from the late 1980s onwards persuasively illustrated how auditing practices are bound up with ideas and aspirations held by a variety of social and institutional agencies. Indeed, this ideational dimension of audit, Power (1997) argued, is what enables it to be so readily translated and adapted to diverse locales.

Giving pride of place to the constitutive capacities of accounting, the seminal works of the 1990s convincingly demonstrated that accounting does not only reflect wider social relations but actively shapes and creates these relations. In so doing, they also revealed accounting to be a much more mutable, socially constructed practice than its technical image suggests. Rather than something that is static and pre-given, accounting assumes different roles and forms across time and space in relation to specific objects and objectives (Hopwood, 1987, 2007; Miller and Napier, 1993; Power, 1994, 1997). Indeed, Miller and Napier (1993, p.631) have gone as far as to assert that “there is no ‘essence’ to accounting and no invariant object to which the name ‘accounting’ can be attached”. This is not to say that accounting does not exist, but rather that accounting should be understood as a form of *bricolage*, an activity whose practices are largely

improvised and assembled in an ad hoc fashion in relation to specific cultural, historical and geographical concerns (Miller, 1998, p.190). This broad sensitivity to the socially contingent nature of accounting has informed and enriched subsequent explorations of the intersections between accounting and society. In their quest to study accounting in the context in which it operates (Hopwood, 1983), researchers have over the past two decades or so excavated social and organisational settings ranging from business schools (Free *et al.*, 2009), religious (Jacobs and Walker, 2004) and subaltern communities (Neu and Heincke, 2004), to natural and humanitarian disasters (Sargiacomo, 2014, 2015). In the process, they have continued to expand scholarly understanding of the contours and consequences of accounting, placing the discipline firmly back within the wider social sciences.

2.2 Accounting and the media: locating new interconnections with the everyday social

Now entering its fourth decade, research on accounting and society is now a capacious space, housing scholars of very diverse approaches and methods. Barely conceivable forty years ago, the notion of accounting as a social and institutional practice (Miller, 1994) has now assumed a canonical, self-evident status within the interdisciplinary accounting community. Yet, accounting's venture into the social is still very much in its early stages. With the bulk of the extant literature concentrated on the role of accounting in organisational and economic life, explorations of the social significance of accounting have been relatively limited. Within the vast space of the social, interest in the enrolment and consequences of accounting has been uneven. While the interdisciplinary accounting community has made admirable progress in engaging with sites and themes of large scale, "visible" social change, it has devoted comparatively little attention to the sites of everyday activity. Long characterised as an "absent presence" in the wider social sciences (Turner, 1992, p.34, quoted in Scott, 2009, p.3), everyday life has been increasingly recognised by contemporary social theorists as intrinsic to wider social and cultural phenomena and an important realm to study in its own right (de Certeau, 1984; Lefebvre, 1984). But until relatively recently, this trend has largely bypassed the accounting academy in its endeavours to unlock the social dimensions of the discipline (Jeacle, 2009). This is despite Hopwood's (1994, p.301) explicit recognition of the importance of everyday life for understanding the role of accounting in society:

As accounting becomes more influential in everyday affairs, it is important for us to have a greater insight into the processes through which that influence is created and sustained. The tethering of accounting to the realm of the everyday becomes a significant area of study.

Given that accounting is a discipline traditionally steeped in professional practice and preoccupied with the commercial enterprise, the marginalisation of the everyday context is arguably unsurprising. Yet, as initial efforts to redress this neglect have revealed, the operation of accounting in the locales of everyday life has consequences that are no less profound than they are in the more established institutions of social change. From shopping (Jeacle, 2003), travel (Jeacle and Carter, 2011) to home décor (Jeacle, 2017b), Jeacle's numerous forays into the everyday have persuasively demonstrated how the enrolment of accounting is entwined with the actual shaping of significant cultural shifts such as consumerism and the do-it-yourself (DIY) lifestyle. Ventures into sites of popular culture (Jeacle, 2012), a cornerstone of everyday contemporary life, have similarly yielded new insights into the role of accounting in society. Exploring the notion of accountability in the field of football, Cooper and Johnston (2012) have shown how accountability is used to maintain the positions of the powerful. Examining the enrolment of accounting in another popular form of sport, rugby, Andon and Free (2012, 2014) have highlighted how auditing is centrally implicated in managing and shaping societal impressions of organisational actors and systems mired in crisis.

The realm of the everyday is more relevant than ever before for the project of accounting and the social when one considers how sweeping changes in everyday life over the past century have reconfigured the social world. For example, the dominance of consumerism in shaping everyday life is such that to say that we live in a consumer society has become something of a truism (Featherstone, 1991). Similarly, and central to the concerns of this thesis, the media today occupies such a central role in the production and dissemination of knowledge and culture, it is now seen as the dominant means by which reality is constructed in contemporary society (Lash, 1990; Lash and Urry, 1994). Advanced globalisation and greater mobility, flexibility and interactivity in communication technologies have only served to accelerate this process, creating an environment of ubiquitous media (Featherstone, 2009). Indeed, the omnipresence of media in

contemporary society is such that it is now at once an integrated part of society and culture and an autonomous institution exerting its own rules, logic and grammar onto other societal domains (Couldry, 2008; Hjarvard, 2008).

By virtue of its ubiquity and centrality to contemporary life, the media is a worthy and an increasingly necessary site for interrogating the social connotations of accounting. From news bulletins, radio phone-ins, soap operas to Twitter updates, media outputs simultaneously create and tap into everyday realities, providing touchstones and references for the conduct of everyday life (Silverstone, 1999). From the economic to the organisational and cultural, the influence exerted by global media corporations from the BBC to Facebook is tectonic in scale and in scope. If the accounting academy was to fully embrace the social and organisational context of its discipline, it is useful, essential even, that it engages with the media and the operation of accounting in this key forum.

Beyond its sheer significance in society, however, there are other aspects of the media space that makes it worthy of study by accounting scholars. For one, it is a space where private meanings and public narratives intersect, offering a wealth of opportunities to witness how accounting issues and outputs are translated into intelligible, meaningful stories of everyday life. While newspapers (Andon and Free, 2012, 2014) and the business press (Carrington and Johed, 2014) in particular are obvious starting points to shed light on this process, so can seemingly more low-brow and frivolous media forms such as lifestyle television programmes that facilitate viewers in making sense of their everyday financial affairs (Bay, 2018). For another, the media is a space where cultural and economic imperatives are intertwined, with media production in particular lending itself to investigations of how budgets and calculations interact with diverse disciplines and sometimes conflicting systems of valuation and evaluation (Maier, 2017). The flurry of user-generated content on social media offers a rich vista in which to examine the dissemination of accounts and counter-accounts (Gallhofer and Haslam, 2006; Gallhofer et al., 2006), and trace the emergence of alternative forms of assurance (Jeacle and Carter, 2011; Jeacle, 2017a) and accountability (Lowe et al., 2012).

The small but growing body of literature considering the nexus between accounting and the media suggests that the accounting academy is increasingly alert of the potentialities of this key societal domain for furthering our understanding of accounting and its interconnections with society. Perhaps unsurprisingly, most of this recent interest is driven by the inexorable rise and unfolding possibilities of social and digital media. The 2017 Special Issue of *Accounting, Auditing & Accountability Journal* on the theme of social media and Big Data (Arnaboldi et al., 2017) is but one example of this rising interest. In comparison, the more established forms of “old media” receive relatively little research attention despite their historical and continued contemporary significance in the shaping of social, cultural and political life. The adoption of television as the empirical context of this thesis is an attempt to redress this imbalance and excavate the full potentialities of the media space for accounting.

Considered a key symbol of modernity by media and cultural theorists (Silverstone, 2003; Spigel, 2013), television has been embedded in the furniture of everyday life in Britain and much of the Western world since the post-war period. Once defined by content scarcity and its presence in the living room, television has reinvented itself in numerous ways over recent decades. The arrival of satellite and multichannel delivery, convergence with the Internet and advancements in digital television have all eroded the influence of television’s live schedule in structuring everyday life on a mass level (Curtin, 2009). At the same time, these technological shifts, propelled by the deregulation of the media across advanced industrial countries and the rise of global media empires, have served to enable new uses and experiences of television that transcend linear broadcast schedules and national borders. Even as it becomes more spatially and temporally fractured than ever before, the continual technological and cultural renewal of television makes it an important arena for unlocking fresh interconnections between accounting and society. Home to one of the most advanced and influential television industries in the world, the UK serves as a critical and fertile context for such an undertaking. The next section provides a brief background of the UK television industry to set the backdrop for the next three empirical chapters of the thesis.

3 Accounting and television: three studies in the UK television industry

The UK television industry comprises four national free-to-air broadcasters - the BBC, ITV, Channel 4, and Channel 5 - who compete for audience attention alongside various digital terrestrial, cable, satellite and Internet channels. Although it tends to be extolled and taken for granted today, competition was not a central organising principle in the industry until the early 1980s, three decades or so after television broadcasting was first established in the UK. Until then, a so-called “cosy duopoly” existed between public, licence-fee funded broadcaster BBC and commercial, advertising-funded broadcaster ITV. Driven by a European tradition of public service, both broadcasters made virtually all of their programmes in-house, treating programme making as a cost integral to the task of broadcasting rather than a separate stand-alone commercial activity (Doyle and Paterson, 2008).

This started to change during the 1980s with a series of policy interventions effected under Margaret Thatcher’s Conservative governments. Guided by the doctrine of free markets based on consumer sovereignty, such interventions were aimed at loosening the BBC-ITV hegemony and introducing more choice and competition into UK television. Tasked with the specific remit of providing experimental, minority-interest programming, a third free-to-air broadcaster Channel 4 was launched in 1982. A publisher-broadcaster funded by advertising, Channel 4 has no in-house production of its own and instead sources its programming from independent programme makers and purchases from the international television market. Channel 4’s arrival, followed by a government-imposed compulsory 25% access quota for independent producers at the BBC and ITV, marked the beginning of competition in programme making. Following the formalisation of this quota in the 1990 Broadcasting Act, the 1990s saw an influx of independent production companies¹ into the industry. Competing on slim margins for commissions, the flourishing independent sector fostered a newfound regard for cost effectiveness and efficiency in television production. Even the publicly funded BBC was not insulated from such pressures, as concerns over its future funding led to the creation of internal market mechanisms within the organisation over the 1990s. Allowing programme makers to purchase production resources from inside the

¹ By the mid-1990s, there were as many as 800 independent television production companies in the UK (Doyle and Paterson, 2008, p.21).

BBC as well as external providers, the Producer Choice scheme facilitated new visibilities on programme overheads and their benchmarking against the external market to ameliorate internal inefficiencies (Carter and McKinlay, 2013).

Commercial pressures also acquired unprecedented significance in the delivery and consumption of television during this period. The deregulatory pressures that led to the creation of Channel 4 in 1982 also allowed the entry of cable and satellite services a few years after - most notably British Satellite Broadcasting and Sky Television which merged to form British Sky Broadcasting (BSkyB) in 1990, effectively putting an end to the monopoly of free-to-air broadcasters in the provision of television in the UK. With transglobal media conglomerate News Corporation as a major shareholder, BSKyB was able to secure exclusive rights to a host of premium film and sports content with which to entice television viewers and convert them into paying subscribers. Achieving rapid success and establishing its dominance in the early multichannel landscape in the mid-1990s, BSKyB not only intensified the competition for television audiences but transformed the very nature of that competition. To compete for audience shares and advertising revenues in a multichannel environment full of niche competitors, terrestrial broadcasters came under pressure to expand their content offerings and diversify their revenue streams. The launch of a third commercially funded broadcaster Channel 5 in 1997 and the arrival of digital broadcasting in the late 1990s only served to exacerbate the fragmentation of audiences across channels and platforms, dampening the profitability of advertising for commercial broadcasters.

The enrolment of accounting in the early market-based reforms of the UK television industry is an interesting topic of inquiry in its own right. This thesis, however, concerns the ways in which accounting is implicated in the consequences of such reforms. It focuses on the role and operation of accounting in two relatively recent developments resulting from the continued liberalisation and commercialisation of the UK television industry: the rise of large-scale audience participation formats in television programming, and the industry's increasing enthusiasm for and utilisation of individual user data on digital viewing platforms.

While audience participation is a longer established element in UK television, it was the incorporation of the humble telephone into programme formats that facilitated the expansion of large-scale participation in television throughout the 1990s and 2000s such that it is now a cultural phenomenon. In particular, the use of premium rate number services (PRS) for the purpose of voting or entering competitions and prize draws in television programmes proved to be particularly popular with the television industry and audiences alike. Involving relatively low fixed costs for programme makers and a higher charge than standard telephone calls and mobile text messaging for audience-participants, PRS participation formats quickly became an important strategy for the UK television industry to maximise audience shares and financial returns in a climate of rising costs and shrinking advertising revenues. With calls costing between £1 and £1.50 per minute in the heyday of PRS in the mid-2000s, PRS revenues are not insignificant for commercial broadcasters. Industry insiders estimate that in 2006, Britain's largest commercial broadcaster ITV earned more than £100 million from PRS activity (BBC, 2007b), just under 5% of its total revenue of £2.18 billion (ITV, 2007b). As channels and platforms have proliferated during this period, so the ability and desire to regulate novel programming such as PRS-based formats have diminished. The "light touch" approach adopted by the British media regulator Ofcom allowed PRS programmes to flourish and thrive throughout the 2000s, spawning global reality television formats such as *Idol* and whole channels dedicated to PRS quizzes and competitions.

PRS activity in UK television was brought to a sudden and spectacular halt in 2007. In a series of revelations led by the UK tabloid press, all main broadcasters including the BBC were found to have misled audiences over their paid-for PRS votes and competition entries. Prompting ferocious debate on the use of PRS in television programming and fuelling a crisis of public trust in television broadcasting, the scandals posed a significant threat to the viability of PRS as a means of audience participation. Drawing on mass media coverage of the scandals, the first study (Paper 1, Chapter 2) investigates the enrolment of auditing in commercial broadcaster ITV's strategic efforts to manage and limit the damage of the scandals to its reputation and just as pertinent, its PRS activity. Using t'Hart's (1993) framework of symbolic actions, it examines how an investigatory audit by Deloitte served as a key resource for ITV in not only steering

media debates on the PRS scandals but also obfuscating the nature and extent of the PRS failures in its programmes.

The second study, Paper 2 (Chapter 3) turns to the long-lasting consequences of the 2007 PRS in participation television, focusing on the industry's voluntary recourse to third party assurance in such programmes. In the decade or so after the PRS scandals, it has become common practice for broadcasters and producers to enrol a third-party assurance provider to oversee the processes and proceedings of participation television programmes, even though PRS has been all but replaced by free online participation methods. One such programme is the National Television Awards (NTA), an annual British television awards ceremony where winners are voted for by the public. Since 2008, the NTA producers have been engaging the services of PromoVeritas, a promotional compliance consultancy, to oversee the show's voting process and live broadcast on ITV. The voluntary nature of the audit combined with the non-accounting background of the assurance provider and the populist entertainment setting result in a conducive backdrop in which to witness the social construction of audit in a non-traditional domain. Based on a field study of the audit of the 2017 NTA votes, Paper 2 explores how audit is enacted based on a broad, mainstream understanding of the word that is rooted mainly in the mere presence of an independent third party. Drawing on Giddens' (1990, 1991) deliberations on the nature of modern expertise, the paper argues that the case of the NTA can be understood as a reflexive adoption of the expert system of audit.

While Papers 1 and 2 investigate the enrolment of accounting in public media spectacles, Paper 3 (Chapter 4) turns its attention to a seemingly mundane, unobtrusive operation of television – audience measurement. Bound up with the television institution's fundamental insecurity about audiences and its commercial need to deliver audiences to advertisers (Ang, 1991), audience measurement is anything but neutral in its construction and consequences. The UK television industry's enthusiastic adoption of so-called Big Data infrastructure to utilise large viewer datasets at a critical juncture of transition provides the opportunity to interrogate the entwinement of calculations with television's economic and cultural imperatives. Focusing on the industry's latest efforts to “know” its audience in the digital environment, Paper 3 deploys a governmentality lens to examine the potentialities of digital analytics as a tool for rendering

audiences visible and knowable with the ultimate aim of shaping viewing behaviour. In so doing, it seeks to shed light on the broader reach of calculative practices in governing the everyday social.

While each of the three papers focus on different facets of accounting's operation in television, together they seek to showcase the role of accounting in shaping this key site of everyday activity. In so doing, they seek to further our understanding of accounting as a social practice.

4 Thesis Structure

This thesis contains five chapters, including this introductory chapter that sets out the broad context for the three standalone papers that follow. Chapter 2 presents Paper 1 which examines the enrolment of a Big Four audit firm in the 2007 premium rate phone-in scandals in the UK. Chapter 3 contains Paper 2 which investigates the operation of auditing in the aftermath of the phone-in scandals. Chapter 4 comprises Paper 3 which studies the role of calculative practices in shaping television audiences and their behaviour on digital viewing platforms. Chapter 5 concludes and summarises the main contributions of the thesis.

Chapter 2: Paper 1

You couldn't make it up: auditing and the construction of the 2007 premium rate phone-in scandals in the UK

Abstract

This paper examines the mobilisation of auditing during the 2007 premium rate phone-in scandals which implicated all major broadcasters in the UK. Using t'Hart's (1993) framework of symbolic actions, the study investigates how commercial broadcaster ITV strategically used an audit investigation carried out by Deloitte to influence collective public perception of the scandals. Textual analysis of media coverage of supplemented by interview data reveals how the announcement of the Deloitte audit was positioned as a key ritual to reinvigorate public confidence in premium rate services (PRS). Taking over seven months, the audit investigation insulated ITV from further scrutiny and enabled it to continue revenue-generating PRS activity even as the crisis deepened. The final audit report served as another key ritual to reaffirm the broadcaster's official crisis narrative. While ITV was fiercely criticised for its handling of the Deloitte report, the legitimacy of auditing itself went virtually unchallenged in the media, ensuring that ITV's audit-based response ultimately endured. This paper highlights the role of auditing in crisis management and shaping perceptions of wrongdoing beyond the financial domain.

1. Introduction

Dubbed the "annus horribilis" of British television (Dignam, 2007), the year 2007 saw the industry hit by a seemingly endless drip of revelations of malpractice and deception. Following a string of exposés led by the British tabloid press, broadcasters and programme makers were progressively exposed to have vigorously invited viewers to participate in quizzes, competitions and voting programmes through premium rate phone calls and texts only to disregard and override their paid-for entries and contributions. Implicating some of the most well-loved programmes and personalities in British television and leaving no major free-to-air UK broadcaster untouched, the 2007 premium rate phone-in scandals sparked significant outcry over

the contempt and cynicism with which broadcasters have abused the trust of their viewers. The scandals also prompted ferocious debate on the use of premium rate services (PRS) in television programming, significantly threatening the viability of a hitherto popular - and for commercial broadcasters, lucrative - format of audience participation.

Scrambling to limit the damage of the PRS breaches, all major UK broadcasters were swift to announce inquiries into their PRS output. A classic crisis response, such announcements were greeted without fanfare, with one notable exception. On 6 March 2007, a few days after the first allegation involving an ITV programme made the news, the commercial broadcaster announced that it had appointed Big Four audit firm Deloitte to conduct an independent review of its PRS output dating back to 2005. Furthermore, it had also suspended the use of PRS across all its programmes pending programme-by-programme clearance from Deloitte. It is this unusually dramatic and conspicuous mobilisation of audit by ITV that forms the substantive focus of this paper.

Drawing on 't Hart's (1993) symbolic action framework, this paper examines how the Deloitte audit was mobilised by ITV to contain and manage the impact of the PRS revelations. It demonstrates that the audit was strategically positioned to serve at least five purposes: (i) to publicly signal ITV's commitment to transparency and probity in the light of wrongdoing; (ii) to construct the PRS breaches as operational inadequacies which could be remedied through auditing rather than endemic ethical failings arising from the industry's reckless pursuit of PRS revenues; (iii) to contain the scope of the brewing crisis to a few limited programmes and obfuscate the full extent of PRS breaches at ITV; (iv) to forestall regulatory and/or legal intervention; and (v) to re-legitimise PRS programming at ITV and protect it from further critical scrutiny. In so doing, the paper seeks to highlight how audit and its legitimating effects can be strategically drawn upon by organisational actors mired in scandals arising from allegations and/or admissions of negligence and wrongdoing. In particular, it demonstrates how auditing facilitates such actors in projecting impressions of accountability, transparency and learning in their public confessionals while simultaneously enabling them to control and limit the parameters of that disclosure.

The empirical material of this paper is based on mass media coverage of the PRS crisis supplemented by interviews with UK broadcasters and other related stakeholders. As the primary, and often only, means by which organisational crises become known to the public, the media is a key forum in which the social construction and contestation of crises are played out in the public eye. It thus offers a fruitful avenue for exploring the traction of official framing narratives of crisis episodes as they unfold over time. Just as important, the media itself is bound up with the construction of crisis narratives and responses (Gamson et al., 1992). In privileging some characterisations of a crisis over others, the media actively creates the conditions of possibility for audit-based responses and shapes public perception of such responses. By drawing attention to particular framings of the PRS crisis advocated by the media and media reception of the Deloitte audit, this paper seeks to highlight the role of the media in facilitating and shaping audit-based crisis responses (Andon and Free, 2014).

A broad objective of this paper is to contribute to the emergent agenda concerning the functioning of auditing in social and organisational crises. The spate of large scale corporate collapses and financial crises over the past two decades or so have stimulated lively scholarly and mainstream debate on the role of audit. Exposing shortcomings in auditing standards and practices, such episodes have raised fundamental questions about the value, independence and expertise of auditors (e.g., Sikka, 2009), and how auditors can continue to lay claim to the role of trust provider within the financial community when the credibility of auditing itself is in crisis (Guénin-Paracini and Gendron, 2010). In contrast, the role of audit in crises and scandals outside the realm of financial audit has received much less attention. This is despite Hopwood's (1987, p.231) clarion call for further research into the interlinkages between accounting and crisis situations, made more than three decades ago:

Alongside a more nuanced view of the role of crisis, we need to appreciate the ways in which new bodies of knowledge, new specialists associated with their practice, government regulatory attempts, changing theoretical and practical conceptions of organisational governance and order, and even the development of different accounting rhetoric can provide the basis for action and change.

This paper seeks to answer Hopwood's call and examine the mobilisation of audit in a crisis that engulfed the UK television industry. In investigating the enrolment of auditing in a crisis that

traversed social and organisational domains, this paper highlights the broader significance of audit in managing societal impressions and behaviours (Power, 1997). Drawing attention to the role of auditing in arbitering and shaping perceptions of wrongdoing in a mainstream cultural context (Jeacle, 2012), this paper also speaks to the need to extend the scope of research on auditing and crisis situations beyond financial accounting and corporate scandals.

The remainder of the paper is structured as follows. The following section reviews the emerging body of research on the role of auditing in the construction and management of crisis situations. The third section introduces 't Hart's (1993) power-symbolic approach to crisis management, which forms the theoretical framework of this paper. The fourth section explains the research methodology. The fifth section presents the empirical material in chronological fashion, introducing the context and initial media narratives of the crisis and how auditing was mobilised in official communications in response to such narratives. The sixth and final section offers concluding reflections.

2. Auditing and crisis management

An increasingly persistent feature of contemporary life, crises commonly refer to extraordinary episodes that are perceived to seriously threaten the viability of core structures, functions and values of a group, organisation or society ('t Hart, 1993; Boin *et al.*, 2009). Typically accompanied by a high degree of uncertainty pertaining to their causes and/or consequences, such threats were once attributable to bad luck or God's punishment. Recent assessments have been less sanguine, as scholars and practitioners alike now consider crises to be the result of multiple causes that interact and combine over time to produce significant threats. Implicit in this prevailing view is the assumption that crises can to some degree be prevented, detected, managed, resolved and learned from by adhering to certain institutionalised principles and processes (McConnell, 2011). Auditing is deeply enmeshed in such principles and processes, as evinced not least in the seemingly inevitable commissioning of official inquiries, audits and reviews during high-profile crises.

The role of auditing in crisis situations has been relatively under researched within interdisciplinary accounting scholarship. Largely spurred by the spate of high profile corporate collapses and financial crises since the turn of the century, the limited work in this area has tended to focus on failures in which auditing practice has been found wanting. Beyond the realms of banking and finance, even less is known about the emergence, operation and impact of auditing within organisational crises more generally. However, a small stream of research into audit-based interventions induced by fiscal crises in the public sector have begun to shed light on the intertwining of auditing with crisis management. For example, Free and Radcliffe (2009) investigate the re-establishment of the Office of the Comptroller General (OCG) of Canada in response to revelations of corruption in a Canadian government sponsorship programme aimed at countering separatist messages in the province of Quebec. Examining the new, expansive financial management regime initiated by the OCG following the sponsorship scandal, the authors note the significance of audit-based rhetoric and reforms in preserving public confidence in government authorities in the wake of financial malfeasance. The resuscitation of the OCG, a previously defunct institution within the Treasury Board, in response to the political and ethical crisis occasioned by the sponsorship scandal further highlights the role of crises as an antecedent of the expansion of audit into new fields. A similar observation is made in Free *et al.*'s (2013) study on the successful introduction of value-for-money (VFM) auditing in the Federal Government of Canada amid growing public concerns that parliament was close to losing control of the public purse. The authors also explore how state auditors in the form of the Office of the Auditor General played an active role in both the problematisation of government finances and the promotion of VFM auditing as the solution to the perceived fiscal laxity. In doing so, they draw attention to how auditing institutions and auditors are implicated in shaping collective perceptions of the causes and significance of, and solutions to crisis episodes, if only for self-serving purposes.

The social construction of crises and the role of auditing therein also come to the fore in Skærbæk and Christensen's (2015) study on the intertwining of budgetary reform failures with alleged breakdowns in Danish policing. Using an actor-network approach, the study traces how recurring press coverage on serious crimes and police desertions laid fertile ground for blame games and calls for audit to emerge, eventually culminating in a special investigatory audit led

by the National Audit Office of Denmark (NAOD). The rest of the study then examines how the terms of reference of NAOD audit and the subsequent auditor reports were strategically constructed and mobilised to help policymakers in their blame strategy. Specifically, Skærbæk and Christensen (2015) demonstrate how the NAOD audit facilitated the scapegoating the Danish police management for their failed implementation of the recommended budgetary reforms, while simultaneously protecting the ideas underpinning said reforms. In this manner, the authors offer important insights into the role of auditors and their audit inscriptions in blame allocation, a key process in the construction and management of crisis scenarios.

The studies mentioned so far point to a tendency for auditors and auditing outputs to emerge as arbiters of performance in times of alleged fiscal impropriety or profligacy in the public sector. While even less is known about auditing in organisational crises beyond the public sector context, a recent study by Andon and Free (2012) highlights the potential for audit to assume a similarly authoritative role in corporate scandals in the private sector. Examining media coverage associated with the breach of salary cap by the Melbourne Storm Rugby League Club in 2010, Andon and Free (2012) demonstrate the important symbolic role that auditing played in official crisis communications surrounding the scandal. Specifically, the authors trace how two major investigatory audits commissioned by the implicated entities – in this case the National Rugby League (NRL), the body responsible for enforcing and monitoring the salary cap system, and News Limited, the club owners - were strategically invoked to defend and re-legitimise the tarnished salary cap system, as well as to ultimately portray a sense of closure on the crisis. Consequently, the study showcases not only the legitimating quality of auditing in a novel context beyond conventional financial auditing, but also its regenerative capacity in the wake of its own failure.

Andon and Free's (2012) findings raise important questions about the dynamics and limits of the legitimacy of auditing in crisis situations, at a time where the increasing incidence of financial scandals cast doubt over the credibility of auditing itself. While auditors and auditing practice often become the subject of blame and criticism during financial crises, they inevitably emerge from such crises with their position relatively unscathed, if not strengthened. Exploring this paradox in the context of financial crises, Guénin-Paracini and Gendron (2010) liken the role of

auditors to that of modern *pharmakoi*², a reservoir of victims to be ritualistically sacrificed whenever revelations of fraudulent financial statements threaten to disrupt the normal functioning of capital markets. While singled out for blame and vilification in times of financial crises, the auditors' sacrificial role ultimately results in their veneration and re-legitimation, as order within the financial community is restored through renewed, more rigorous auditing efforts. Building on Guénin-Paracini and Gendron's (2010) analysis, Andon and Free (2012, p.150-151) suggest that in crisis situations, the operation of auditing can be insulated from critical doubt and failure by circumscribing blame to targeted scapegoats or "villains" who need not necessarily be auditors, convenient candidates they may be in financial crises. Through the strategic allocation of blame, the legitimating power of auditing in crisis can be preserved and reproduced, even in situations where auditing itself is the subject of crisis.

At the same time, the legitimating capacity of auditing in organisational crises is neither all pervasive nor inevitable. As Andon and Free (2012, p.150) note, for auditing to resonate in new fields, it must be "contextually credible". Particularly pertinent for the context of this paper, and high-profile crises more generally, the legitimacy of auditing-based crisis responses is in no small part conditioned by how such responses are received, portrayed and interpreted by the media. In Andon and Free's (2012) study, for example, the use of auditing in managing the salary cap crisis did not go uncontested in the Australian news media. Rather, the commissioned investigatory audits became embroiled in public debates around the crisis, generating competing interpretations and counter-claims by other interested parties seeking to undermine the legitimacy of the audits. These emerging criticisms in turn sparked a fresh round of rhetorical strategies aimed at defending and bolstering the credibility of the audits in the public domain.

Andon and Free's (2012) findings suggest that how auditing is implicated in crisis and the ensuing framing contests and blame games depends considerably on the way in which the crisis is constructed and contested in the media at the outset. In privileging certain societal actors, discourses, viewpoints over others, the media plays an active part in constructing particular readings and realities of crisis situations and responses (Gamson et al., 1992; Taylor and Perry,

² Originating from ancient Greek religion, *pharmakoi*, the plural form of the word *pharmakos*, refer to characters that are sacrificially prosecuted in times of crises and disasters for collective atonement.

2005). The crisis frames and interpretations presented in the media are in turn influenced by the interests and agendas of various stakeholders - not least the media - and continuous interactions between them. In a follow-up study, Andon and Free (2014) examine the different ways that the audits engaged amid the salary cap crisis were reported across two major press outlets in Australia. In particular, the authors analyse the way in which News Limited, the owner of the offending club used its media platform to promote favourable interpretations of the commissioned audits and its own involvement in the scandal, and how these interpretations were challenged by Fairfax Media newspapers. Their findings demonstrate how the media “mediates” the press coverage of audit-based crisis responses in self-interested ways, and in so doing, shape the public reception to such responses. By connecting the notion of media bias and auditing outputs, Andon and Free (2014) highlight the need to attend to the broader conditions that might foster or hinder the use and success of auditing in crisis situations, and the role of the media therein.

Overall, the emerging research on the mobilisation of audit in crisis situations positions audit as a distinct and important resource for actors mired by perceptions of crises in a variety of organisational domains. Situating audit within a game of crisis communications, this body of research demonstrates the role of audit in the production of comfort and the restoration of order and legitimacy. It also draws attention to the ideational character of audit (Power, 1997) and how it facilitates the shaping of perceptions in crisis situations. This paper seeks to build on this literature and examine how auditing is mobilised as a crisis management strategy by organisational actors implicated in revelations of wrongdoing. It demonstrates how reputational effects conferred by auditing can be drawn upon by such organisational actors to not only repair their damaged credibility but also protect themselves from further scrutiny.

3. A symbolic action approach to crisis management

For the most part, crisis management research has long been geared towards instrumental decision making, focusing on the technology of crisis response. In contrast, the broader socio-political dimensions of crises have remained a largely unexplored black box, often treated as problems that stand in the way of an effective crisis response. Born out of an attempt to redress

this imbalance, the symbolic action framework by 't Hart (1993) focuses on the deliberate, calculated actions by stakeholders to influence perceptions of crisis events and achieve socio-political ends. To 't Hart (1993, p.39), a crisis is a perceptual phenomenon, defined by “a breakdown of familiar symbolic frameworks legitimating the pre-existing socio-political order”. All crises in some way call into question the past, present and future functioning of organisations and societies, challenging dominant conceptions of social and political order. From such a perspective, crises do not only present threats to the status quo, but open up opportunities for shaping public perceptions of such events and soliciting support for particular outcomes. Crisis management is thus not limited to diagnosing problems and prescribing solutions to threats in technocratic terms. Rather, it entails the strategic deployment of language and other symbolic tools by crisis managers and related stakeholders to impute meaning to the unfolding crisis in such a way that serves their own socio-political goals. Three broad classes of such symbolic strategies are highlighted by 't Hart (1993): framing, rituals and masking.

Framing pertains to the discursive efforts undertaken by stakeholders in a crisis to define events with the aim of legitimating particular positions and courses of action ('t Hart, 1993; Boin et al., 2009). In the broader sociological literature, frames commonly refer to “schemata of interpretation” that individuals use to structure and give meaning to experiences and information (Goffman, 1974). Framing is understood as “an active, processual phenomenon that implies agency and contention at the level of reality construction” (Benford and Snow, 2000, p.614). Such a conception directs attention to the contentious nature of framing, as different actors seek to promote particular versions of reality and challenge each other’s interpretations. This contention comes to the fore in the face of the uncertainty, anxiety and confusion generated in crisis scenarios. A crisis rarely, if ever, “speaks for itself” (Boin et al., 2018, p.29). Not only do individuals differ in their subjective perceptions of threats, crisis definitions are themselves continuously subjected to the influences of politicization (Edelman, 1977). For a crisis does not only pose threats to political actors, it also present opportunities for advancing preferred readings of the situation that inspire and legitimate certain activities and positions. As 't Hart (1993, p.41) notes, “those who are able to define what the crisis is all about also hold the key to defining the appropriate strategies for [its] resolution”. Language is the central means through which framing attempts are articulated. For example, evocative, dramatic expressions in public domains – the

very act of labelling a situation as a “tragedy”, a “scandal”, or a “crisis” – are forms of rhetorical tactics used to conjure, reflect or amplify public sentiments such as outrage and anxiety. Such sentiments can in turn be harnessed to imbue the crisis with contextual meaning and promote particular characterisations of causes and allocations of responsibility.

Rituals form another powerful symbolic instrument of crisis management. Such socially standardised actions are a persistent feature of crisis responses enacted in public arenas. Rituals typically take the form of more or less structured sequences of actions enacted at certain times and places that themselves hold particular symbolic meanings (‘t Hart, 1993, p.42-43). The purpose of rituals is primarily symbolic, although this can come in various guises. Rituals of solidarity, in the form of high profile visits by prominent authorities to sites of major accidents and disasters, serve as an important public display of sympathy and compassion with those affected by such crises. Rituals of animosity such as riots and protests fulfil psychological and political functions, giving the mass populace a sense of control over their lives in times of crises even when their actual influence over the unfolding course of events is negligible. Most relevant for the purpose of this study are rituals of reassurances and purification, or public demonstrations by incumbent elites and decision makers of “being in control”. Typically portrayed as “full scale”, “objective” exercises, official inquiries and formal investigations conducted by “independent experts” serve to conspicuously signal a commitment to transparency, accountability and learning with the aim of reinvigorating public confidence in the system or values under crisis. With its programmatic connotations of independence and objective expertise, audit, in its various guises, constitutes a key ritual of reassurance and purification in times of crisis. Such rituals are particularly important in liberal democratic societies, where formal, visible displays of scrutiny and accountability are instrumental in legitimising and reproducing the exercise of public power (Bovens, 2007). The pressure to publicly demonstrate accountability is such that these rituals often degenerate into “blame games” with a focus on identifying and punishing individual culprits and scapegoats (Boin et al., 2008).

Thirdly and finally, *masking* is a manipulative form of impression management undertaken by crisis stakeholders to counter-act or dilute the impact of conflicts and vulnerabilities revealed by a crisis (‘t Hart, 1993, p.44). While masking should not be conflated with denial and distortion

mechanisms, it often operates in parallel to such mechanisms. Masking is typically achieved by projecting “a business as usual” image in crisis communications and conveniently downplaying the gravity of particular threats, damages and risks. Alternatively, finer details of the nature of the crisis and crisis management operations, such as those pertaining to excessive waste and negligence, may be obfuscated or withheld from the public. Often taken to be the authoritative accounts of crisis events, auditing outputs are centrally implicated in masking attempts, either through the strategic construction of the scope and terms of reference of the audit from the outset (Skærbæk and Christensen, 2015), or the selective public disclosure of audit findings (Radcliffe, 2008; Andon and Free, 2012). In an age where citizens and political actors alike have become at once more fearful and less tolerant of glitches and imperfections (Beck, 1992), masking efforts invariably stem from the imperative to preserve control and autonomy in the face of exposed vulnerabilities. Such efforts may succeed in buying time for crisis stakeholders to contain immediate threats. However, masking could easily aggravate rather than diffuse crisis situations and invite further questions about the competence and legitimacy of the implicated actors and organisations, if it is not supplemented by other symbolic or substantive remedial actions.

In summary, starting from a power-symbolic conceptualization of crises as sites of multiple and competing stakes and realities, ‘t Hart (1993) provides a valuable framework for understanding the deliberate, agentic actions undertaken by stakeholders implicated in a crisis situation. Specifically, it facilitates an exploration into “the ways in which official actors use powerful language and other symbolic tools to shape interpretations of events and achieve their ends” (‘t Hart, 1993, p.37). The power-symbolic approach does not negate the importance of substantive crisis management measures. Rather, it encourages an attentiveness towards the manipulative function of language, symbols and communication, and their interlinkages with “issues of authority, legitimacy and power that are inextricably connected to the way in which crises are defined and handled” (‘t Hart, 1993, p.47). For the accounting researcher, the adoption of ‘t Hart’s (1993) analytical apparatus entails situating audit as actively embedded in the various forms of symbolic, strategic actions undertaken to influence collective perceptions of crisis situations. Such an approach could yield rich insights into the way in which audit is implicated in the social construction and contestation of high profile crisis situations that lend themselves to dramatic, symbolic representations in the media. The potential of this framework is showcased in

Andon and Free’s (2012) study of the mobilisation of audit in official responses to the 2010 Melbourne Storm salary cap scandal. The framework can also be deployed to examine failed attempts to shape collective interpretations of crises, as Liff and Wahlström (2018) have done in their examination of the failure of Britain’s Northern Rock Bank to stem an unprecedented bank run by depositors in 2007. Building on both studies, this paper draws on ‘t Hart’s (1993) framework to examine the strategic use of audit by British commercial broadcaster ITV in managing public perception of the 2007 premium rate scandals.

4. Methodology

To examine the crisis communications associated with the PRS scandals and the role of audit therein, this paper draws on a range of publicly available sources and semi-structured interviews, summarised in Table 1.

Table 1: Data sources for Paper 1

Data type	Data reviewed	Source
Newspaper coverage	55 opinion pieces from the British news outlets <i>The Guardian</i> , <i>The Daily Telegraph</i> , <i>The Independent</i> , <i>The Times</i> , <i>The Daily Mail</i> , <i>The Sun</i> , and <i>The Daily Mirror</i>	Factiva and LexisLibrary databases Key search terms used include “premium rate”, “phone-in”, “ITV”, “Deloitte”, “audit” and associated derivative terms
Television coverage	<i>Question Time</i> episode 18 th October 2007; <i>Newsnight</i> episode 18 th October 2007	Box of Broadcasts (BoB)
Parliamentary hearing	Minutes of evidence, House of Commons Culture, Media and Sport Select Committee hearing on 24 th July 2007	www.parliament.uk
Investigation report	11-page summary report of Deloitte investigation into ITV’s PRS programmes	www.theguardian.com
Interviews	20 interviews with broadcasters, assurance providers and media consultants (Appendix 1)	n/a

Data collection began with the gathering of mass media coverage on the PRS scandals. Using the Factiva and LexisLibrary databases, 139 articles from major British news publications over the period between October 2006 and May 2008 were identified and compiled into a database. The search period reflects the horizon over which the controversy unfolded, including a furore over quiz television in October 2006 that set the tone for the PRS scandals implicating main broadcaster channels in 2007. The publications selected covered a range of readership profiles, including tabloids *The Daily Mail*, *Daily Mirror* and *The Sun*, and broadsheets *The Guardian*, *The Daily Telegraph*, *The Independent* and *The Times*. Comprising news reports, features, editorials and commentary pieces that referred to PRS-related malpractices, all articles were read to obtain a sense of the chronology of events (see Table 2 for a summary), the scope of the crisis and how it was reported across the British press.

Table 2: Key events of the PRS crisis

Date	Event
2006	
October	Concerns about phone-in quiz channels leads to parliamentary inquiry
2007	
8 January	Michael Grade joins ITV as Executive Chairman
18 February	Exposé by the <i>Mail on Sunday</i> reveals that viewers of Channel 4 daytime programme <i>Richard and Judy</i> were encouraged to enter quiz segment <i>You Say, We Pay</i> even though contestants had been chosen
26 February	BBC cookery show <i>Saturday Kitchen</i> revealed to have invited viewers to phone in for a chance to appear on the show even though it was to be pre-recorded
28 February	ITV admits to overcharging <i>The X Factor</i> viewers in “red button” votes
6 March	ITV suspends all premium rate activity on air and announces Deloitte review
8 March	Channel 5 admits winners of gameshow <i>Brainteaser</i> were faked

Date	Event
10 March	ITV reinstates PRS voting programme <i>Dancing on Ice</i> following clearance by Deloitte
14 March	BBC children's programme <i>Blue Peter</i> admits faking the results of a charity telephone competition
22 March	Broadcast regulator Ofcom launches PRS inquiry headed by former BBC executive Richard Ayre
23 April	BBC investigative programme <i>Panorama</i> reveals thousands of callers to competitions on breakfast channel GMTV stood no chance of winning as the shortlist had already been finalised before the phone lines closed
18 July	Ofcom releases inquiry report by Richard Ayre
19 July	BBC admits faking competition winners in charity phone-in programmes <i>Children in Need</i> , <i>Comic Relief</i> and <i>Sport Relief</i>
24 July	Broadcasting executives give testimony in a parliamentary hearing on public confidence in broadcasting
26 July	The Sun reveals ITV's British Comedy Awards asked voters to phone-in to vote for the People's Choice award during the 2005 ceremony even after the winner had already been chosen
25 September	BBC children's programme <i>Blue Peter</i> admits faking results of PRS poll to name the show's cat
18 October	ITV releases summary of Deloitte report
2008	
20 February	Ofcom amends television broadcast licence to include a new requirement that licensees obtain third party verification of PRS systems used in voting and competition programmes
8 May	ITV fined £5.675 million by Ofcom On the same day, ITV releases report by law firm Olswang on the 2005 British Comedy Awards
1 August	Ofcom licence requirement for third party verification comes into force

During these preliminary readings, it became apparent that the Deloitte audit commissioned by ITV in the immediate aftermath of the breaches was central to the broadcaster's official crisis response. As a result, it received considerable media coverage over the course of the crisis. Nearly half of the 139 articles read referred directly to the Deloitte audit, with particular spikes noted in the immediate period following its announcement on 6 March 2007 and the release of the audit report on 18 October 2007. At the same time, it was observed that for the most part, media coverage did not materially address the Deloitte audit in the crisis. When the audit was referred to, it was usually mentioned in passing or in the context of criticizing ITV's lack of corrective action in the light of the audit findings. In total, only three opinion pieces in the Guardian discussed the Deloitte audit in some depth, with one (Hewlett, 2007) devoted to interrogating the audit report in October 2007.

That the Deloitte audit managed, for the most part, to stay above the broader PRS controversy is an interesting phenomenon that we will return to later in the paper. It also shaped the analytical focus of the paper, prompting an examination of how the PRS crisis was framed in the media, and how media framings of the crisis enabled and/or constrained the mobilisation of the Deloitte audit and impacted on its "success" as a crisis management strategy. Opinion articles form the focus of this analysis given their key role in the discursive construction of social phenomena. Blending "hard" facts with normative judgments, opinion articles are not bound by claims to objectivity and balance the way in which "hard" news reports are (van Dijk, 1998). Explaining and evaluating events by taking sides, such articles are centrally implicated in the attribution of blame and responsibility. Of the 139 articles read, 55 opinion pieces discussing the PRS scandals were selected for analysis.

To ensure comprehensiveness, other avenues in which to witness the unfolding of the crisis framings and representations of the Deloitte audit in the public domain were also explored. This yielded the following data sources: two episodes of BBC current affairs programmes *Question Time* and *Newsnight* discussing the release of the audit report on 18 October 2007; transcripts of a one-off parliamentary hearing into public confidence in broadcasting on 24 July 2007; and the 11-page summary of the Deloitte audit report released to the public. Given the somewhat muted coverage of the Deloitte audit in the news media, 20 semi-structured interviews were conducted

between February 2016 and November 2016 with a range of stakeholders in the UK television industry (including four ITV former and current executives) to understand the rationales behind ITV's commissioning of the Deloitte audit and its implications, and to elicit the industry's interpretations of the PRS crisis. A list of interviewees is provided in Appendix 1.

Given the number of events that unfolded over the crisis period, textual analysis of the data (McKee, 2001) was carried out using the three sub-processes of data reduction, data display and conclusion drawing/verification recommended by Huberman and Miles (1994). Initial readings of the media coverage and interview transcripts concentrated on refining the data and categorising the data into different phases of the crisis: the period leading up to the crisis, the initial outbreak of the PRS revelations and the announcement of the Deloitte audit, the intervening period where the crisis metastasized, the release of the audit report, and the resolution of the crisis in 2008. At this stage, the analysis also focused on searching for and coding the data with broad themes pertaining to crisis communications and the role of auditing therein. These preliminary themes were then displayed, arranged and compared with the extant literature to identify possible theoretical frameworks. It was during this stage that the researcher began to identify examples in the data that corresponded to the symbolic efforts of framing, rituals and masking ('t Hart, 1993). The final step involved consolidating the coded data and comparing it to extant literature and the original transcripts to validate interpretations.

In the next section, the empirical material is presented chronologically and related to the theoretical dimensions of framing, rituals and masking throughout.

5. You say, you pay: the rise and fall of premium rate services in participation television in the UK

5.1 Before the crisis

Premium rate services (PRS) began life as a modest industry in the 1980s, providing information and entertainment services via telephone lines at a higher rate than the price of a standard telephone call. Right from the outset, the development of such services has been intertwined with television, and broadcast media more generally. The PRS industry has long relied on commercial

television to advertise its existence, which even in its early years encompassed services as varied as weather and sports alerts, directory enquiries, horoscope readings, and most notoriously, adult entertainment. But it was the incorporation of PRS into broadcast television programming as a means for audience participation that ushered in a new era of innovation and mass-market success (Goggin and Spurgeon, 2007). Throughout the 1990s, PRS became increasingly used in television to create a plethora of novel participation opportunities. Such opportunities ranged from entering phone-in competitions, calling a game show to be selected as a contestant, sending in comments to be displayed on screen, making song requests, to voting to influence the outcome of a show. Facilitated by the early, widespread consumer uptake of mobile phones, PRS-enabled elements of programming quickly proved to be enormously popular with television audiences in the UK. The rise of voting-based reality television formats such as *Big Brother*, *Pop Idol* and its ilk in the early 2000s further boosted the growth of PRS in UK television, spurring the development of a suite of spin-off mobile PRS applications including programme alerts, sponsor promotions and downloads (Sabbagh, 2005; Nightingale and Dwyer, 2006). The popularity of PRS programming is nowhere more clearly underscored by the infamous claim that “more people vote to evict contestants from the *Big Brother* house than in general elections” (Robinson, 2007).

In the UK as well as most advanced television markets, a major driver of the growth of PRS use in television has been the imperative for commercial broadcasters to develop new revenue streams in the advent of multichannel television. As the rising uptake of various satellite, cable and digital terrestrial packages put unprecedented pressures on audience share and advertising revenues, PRS emerged as a particularly promising and commercially viable element of television programming. Not only did the use of PRS offer the opportunity for increasing and building sustained viewer engagement in an age of audience fragmentation, it also introduced the possibility of generating a return path economy for commercial broadcasters (Goggin and Spurgeon, 2007). While the revenue generated from each call is modest, over millions of transactions it becomes significant. A report by the Guardian estimates that the 2006 series of the UK version of *Big Brother* generated over 700,000 calls and texts; with each call to the show costing 50p (or more if it is made from a mobile), profits could have amounted to as high as £3.25 million (Lunn, 2006). As a rule, broadcasters are reluctant to disclose exact revenue

figures achieved from PRS activity, but media scholars and industry commentators have noted that in successful formats, the revenue generated is on a scale such that it effectively cross-subsidizes the programme's production (Glover, 2003; Nightingale and Dwyer, 2006). This revenue stream does not only go to the broadcaster and the programme producer; rather, it is split between all commercial participants in the PRS value chain, including the premium rate service provider and telecommunications operator (Goggin and Spurgeon, 2007). While the exact split of revenues varies depending on the type of programme and companies involved, such a set up maximises the incentive for all parties in the value chain to generate as much call volume as possible (Ayre, 2007, p.23).

Colliding with growing user acceptance and enthusiasm for mobile technology, the pressure to generate new revenue streams saw broadcasters and programme makers exploiting PRS in further ways throughout the 2000s. Not only were whole programmes premised upon PRS-based participation and funding, entire channels and programme blocks were dedicated to PRS, including quiz services, adult chat and psychic readings. By the time media regulator Ofcom published its inquiry into the industry's use of PRS in 2007, Richard Ayre, the leader of the inquiry went as far as to suggest that "almost any programme genre that can accommodate a PRS-based competition, vote, poll or comment now does" (Ayre, 2007, p.16). Table 3 provides an indication of how widespread the use of PRS was in participation television at the time. This trend was particularly pronounced in the UK, where market-based developments in digital television was one of the most advanced, compounding pressures from reduced advertising incomes and declining and fragmenting audiences (Born, 2003). Apart from reality television, a particularly popular genre for incorporating PRS was the quiz. The format typically involves inviting viewers to answer questions or puzzles through PRS calls or texts in return for the chance to win money or prizes ranging from luxury holidays to cars. Feeding on the growing public appetite for phone-ins and competitions, a new breed of quizzes emerged in the mid-2000s, featuring inane, superficially easy questions designed to maximise the number of PRS entries³. Not only were such quizzes incorporated into the schedules of main broadcasters, they

³ In 2005, for instance, Channel 4 daytime chat show *Richard and Judy* offered viewers the chance to win a £195,000 holiday home in Spain with the question: Where does the rain in Spain mainly fall? The choice of answers given was: a) on the plain; b) on the train; or c) down the drain. Source: Derbyshire (2005).

also spawned whole quiz channels, such as Channel 5 subsidiary *Quiz Call* in 2005, and *ITV Play* by the eponymous commercial broadcaster in 2006.

Table 3: Example programmes on UK main television channels that used PRS participation as of 2007

Genre	Example programmes
Reality television	<i>I'm a Celebrity, Get Me Out of Here</i> (ITV); <i>Big Brother</i> (Channel 4)
Talent shows	<i>Strictly Come Dancing</i> (BBC); <i>Dancing On Ice</i> (ITV); <i>The X Factor</i> (ITV); <i>Soapstar Superstar</i> (ITV)
Studio-based game shows	<i>Who Wants to be a Millionaire</i> (ITV); <i>Deal or No Deal</i> (Channel 4); <i>Brainteaser</i> (Channel 5)
Magazine shows	<i>This Morning</i> (ITV); <i>Loose Women</i> (ITV); <i>Richard and Judy</i> (Channel 4)
Variety shows	<i>Saturday Night Takeaway</i> (ITV)
Award shows	<i>British Comedy Awards</i> (ITV); <i>National Television Awards</i> (ITV)
Cookery shows	<i>Saturday Kitchen</i> (BBC)
Children's programme	<i>Blue Peter</i> (BBC)
Fundraising	<i>Children in Need</i> (BBC), <i>Comic Relief</i> (BBC)

Source: Media reports and the Ofcom inquiry report by Richard Ayre (2007) into the premium rate phone in failures.

While not the exclusive focus of this study, the short-lived rise of dedicated quiz channels and programmes provide context to the controversy that was to unfold and implicate PRS programmes on main broadcaster channels in 2007. For the most part, PRS use in television programming was able to grow unfettered by external scrutiny until rumbles about “dumb” quizzes began to surface in the British news media in 2005 and 2006. A 2005 article in the *Daily Telegraph* drew attention to the prevalence of quizzes in mainstream television programming, with questions “so simple that they could be answered by a badly informed baboon” (Derbyshire, 2005). In April 2006, the *Sunday Times* ran a feature on the rise of dedicated quiz channels, calling out broadcasters for exploiting the “awe-inspiring ignorance of the British people” with phone-in quizzes so easy that they were essentially a form of gambling in disguise (Appleyard, 2006). Such concerns gained significant traction in October 2006 following an investigation by tabloid newspaper the *Daily Mail*, in which reporters spent £365 on 250 consecutive calls to three popular quiz shows including *The Mint* on ITV Play but failed to get through to any of

them (Dineen and Quasem, 2006). Highlighting that such shows generated as much as £350,000 in call revenue in a day for wealthy television executives at the expense of unsuspecting viewers, the report emphasized the morally problematic premise of quiz television. The resulting public outcry prompted the House of Commons Culture, Media and Sport Select Committee to launch an inquiry into quiz television in the same month (House of Commons CMS Committee, 2007a). By the time Michael Grade took the helm at ITV as new chairman in January 2007, the public mood towards PRS programming had taken a sour turn, with Paul Farrelly, a member of the Select Committee calling for Grade to refocus on quality programming rather than be tempted by the “fast-buck, trash TV” that was quiz programming (Rees, 2007).

These early rumblings around quiz programming set the tone for the framing contests that were to unfold around the scandals implicating ITV and other main broadcaster channels over the following months.

5.2 The crisis unfolds: initial media framings and the audit ritual

The PRS scandal broke in mid-February 2007 when the *Daily Mail* revealed a series of emails incriminating Channel 4 daytime programme *Richard and Judy* of encouraging viewers to call a £1 premium rate number for a chance to enter the show’s daily live competition *You Say, We Pay* even after contestants had already been chosen (Gallagher, 2007). Headlined “You Say, You Pay...But You’ve No Chance”, the report laid bare in comprehensive detail how thousands of viewers were systematically “tricked” into calling the show on a daily basis:

The new series of the show went on air on January 29. On that evening, after the first solicit, there were 4,316 calls at 5.03pm, 6,001 calls at 5.04 and 2,132 calls at 5.05. It was from these that the eventual winner was picked.

After the second solicit went out at 5.19, it prompted 1,356 calls at 5.22, 5,403 at 5.23 and 1,327 at 5.24. None of these viewers had a chance of winning. (Gallagher, 2007)

Implicating production company Cactus, phonenumber operator Eckoh, broadcaster Channel 4, and not least husband-and-wife presenting duo Richard Madeley and Judy Finnigan, the exposé thrust PRS back into the spotlight barely a few months after the furore over quiz programming. But this time, the breaches acquired a new level of significance in the news media as they

involved a popular programme on a mainstream channel fronted by a much-loved celebrity couple. Both tabloid and broadsheet outlets were unequivocal in their condemnation of the fiasco and wasted no time in casting the villains of the story. With the simple but evocative headline “Con and on and on” (Chaytor and Methven, 2007), tabloid the *Daily Mirror* made plain that the scandal was a matter of ongoing deception knowingly perpetrated by broadcasters and television companies, while also raising questions on the full extent of PRS abuse across the television industry. Commending the tabloids on their efforts in exposing the scandal, a *Guardian* commentary branded the *Richard and Judy* “phone-con” and quiz shows “essentially fraudulent, even when they’re legal”, before calling for a blanket ban of profit-making PRS participation television (Gibson, 2007e). Television audiences, it was argued, were vulnerable victims who needed to be protected against greedy broadcasters and their untrammelled pursuit of profits, and the continued use of PRS in television was “as bad as junk food advertising to the under 16s, if not considerably worse” (Gibson, 2007e).

Reinforcing earlier concerns by the tabloid press of the morally corrupt and opportunistic nature of PRS programming, these vigorous denunciations were directed not just at individual actors in the *Richard and Judy* scandal but the entire television industry. That the scandal was indicative of a wider malaise in the industry quickly became apparent as the attention of the British press widened to scrutinise other PRS programmes. On 26 February 2007, less than two weeks after the public outbreak of the *Richard and Judy* scandal, the publicly funded BBC was revealed to have invited viewers of cookery show *Saturday Kitchen* to phone a premium rate number to win a chance to appear on a subsequent episode of the show when they had no chance of doing so (Holmwood, 2007c). ITV swiftly followed on 28 February, with an admission that it had overcharged viewers who voted in the 2006 series of *The X Factor* using the “red button”⁴ technology on Sky Digital remotes by 15p each, generating £200,000 in excess revenue (Deans, 2007b). A mere few days later, the broadcaster’s flagship variety programme *Saturday Night Takeaway* became embroiled in allegations that viewers had been encouraged to call and text the show using £1 premium rate lines to enter its “Grab the Ads” contest even after contestants had

⁴ The “red button” here refers to a push-button found on the remote control for digital television in the UK and several other countries. Allowing viewers to access interactive features of programmes, it is sometimes used as a voting device.

already been selected (Holmwood, 2007a). By mid-March 2007, the PRS controversy had engulfed all free-to-air main broadcasters in the UK, as it came to light that winners have been faked on Channel 5 quiz show *Brainteaser* (Deans, 2007a).

In response to the drip-drip revelations, all broadcasters were swift to placate the public and circumscribe their perceptions, but none more so than ITV. On 6 March 2007, ITV announced that it had suspended all on-air PRS activity pending the outcome of an independent review carried out by Big Four accounting firm Deloitte (Gibson, 2007f). Compared to the other broadcasters who variously sought to initiate internal inquiries and modify or drop elements of their implicated programmes, ITV's actions were far more conspicuous and dramatic. On the one hand, they had the effect of drawing further press attention to ITV and amplify the perceived gravity of the PRS breaches, which had up till then publicly implicated two ITV programmes. On the other hand, such actions also served to highlight the broadcaster's ability and resolve in handling the breaches. Coming on the back of the investigations launched by broadcast regulator Ofcom and premium rate phone regulator ICSTIS⁵ into the publicly known breaches, the Deloitte review can be seen as a substantial ritual of reassurance and purification ('t Hart, 1993) intended to publicly signal ITV's commitment to transparency and accountability. That the review also extended to a retrospective audit of ITV's PRS output dating as far back as 2005, two years before the controversy, served to reinforce the seriousness and determination with which ITV was addressing the problem. Ultimately, it reflected the broadcaster's anxiety to reinvigorate public confidence in the wake of its damaged reputation. As then ITV Chairman Michael Grade recalls his decision to commission the Deloitte audit in an interview:

I was anxious that if we were going to restore public trust, we had to get to the bottom of it very, very (quickly), as fast as we could. Because at that point every show was under suspicion, you know, big shows like *X Factor*, *Britain's Got Talent*, they were all under suspicion. So I called in the accountants, the lawyers and everyone else to see if there had been any criminal activity, to really get to the bottom and understand how widespread the problem was.

⁵ ICSTIS is short for the Independent Committee for the Supervision of the Telephone Information Service. Since November 2016, it has been renamed the Phone-paid Services Authority (PSA).

As the UK's largest commercial broadcaster with a roster of popular, lucrative PRS-based programmes⁶, ITV arguably had the most at stake in the controversy. Commissioning its own independent investigation enabled the broadcaster to not only reassure an outraged public, but to also gain control over the framing of the brewing crisis. At a basic level, the Deloitte review could be interpreted as an attempt to soften public criticisms over the broadcaster's perceived negligence. More fundamentally, however, it marked the beginning of a concerted attempt to steer and re-frame public characterisations of the PRS breaches. Grade's reference to calling in "the accountants and lawyers" to establish if criminal activity had taken place is particularly relevant here. As the outbreak of PRS revelations spread from Channel 4 to ITV and the rest of the television industry, the British news media became more vigorous in their moralistic denunciations of the broadcasters, drawing liberally upon quasi-judicial terms such as "fraud" (Gibson, 2007d), "scam" (Fricker and Maclean, 2007), and "daytime robbery" (Kane, 2007). Used for dramatic and emotive effect, such language successfully established the severity of the PRS breaches, setting up expectations for such breaches to be treated as criminal offences. This was not lost on PRS regulator ICSTIS, who along with broadcast regulator Ofcom, came under fire for failing to prevent what looked like a systemic problem in television. Engaging in a ritual of reassurance and purification of its own, the watchdog tapped into the prevailing public mood and impressed upon broadcasters of the possibility of criminal sanction should incriminating evidence of fraudulent activity be found. At an emergency meeting with over 40 television companies on 8 March 2007, ICSTIS Chairman Sir Alistair Graham warned:

If someone is invited to ring in on a telephone line when the programme has already been recorded, that's clearly just unacceptable semi-fraudulent behaviour.

If we have any evidence in which we believe there is a possibility that a criminal offence has been committed, we have very close links with the City of London police and I can assure you that we will refer such evidence to them to investigate.

(Alistair Graham: Fricker and Manning, 2007)

The arguably oxymoronic reference to "unacceptable semi-fraudulent behaviour" notwithstanding, the watchdog's stern words underlined the threat of a rapidly escalating crisis

⁶ A report by The Times on 6 March 2007 estimates that ITV generated £30 million a year from PRS participation programming. See Sherwin et al., 2007.

should broadcasters fail to act and take control over the unfolding events. Viewed in this context, the commissioning of the Deloitte review was a strategic attempt by ITV to impose control over the crisis dramaturgy in the face of competing, antagonistic narratives in the public domain. This in turn informed ITV's decision to enrol a Big Four audit firm rather than a smaller and less well-known one. A trusted name within the public conscious, the distinctive reputation of Deloitte served to confer credibility on ITV's crisis response and bolster its legitimacy in the public eye. Imbuing the investigation with an aura of integrity and objectivity, the involvement of a blue-chip auditor also helped to forestall imminent threats of regulatory and legal sanction. Giving an insight into the legitimating effects a reputable auditor could confer to commissioning organisations in crises, media consultant and former television producer Sandy Ross explains:

It's the same way a company would choose an auditor. You want an auditor that, you know, almost part of the fact that you employ company X means the regulator isn't going to bother you. The regulator is going to say "oh they hired Deloitte, Deloitte aren't going to mess around, so therefore you can trust it".

While audit was centrally invoked in ITV's initial crisis communications, it was accompanied by minimal attempts to assign blame and responsibility over the brewing controversy. Rather than engaging in protracted blame games with producers and technology suppliers, ITV sought to emphasize its own responsibility and determination to resolve the problem. Without directly admitting culpability, the broadcaster also alluded to the capacity and authority of the Deloitte review to reveal the "truth" of the PRS breaches in due time. This can be surmised from the following public statement made by ITV Chief Operating Officer John Cresswell on 6 March 2007:

This is a concern across the whole industry. ITV viewers can be confident we will always act responsibly and take firm action to address issues that may arise. It is critical that our viewers have absolute confidence in the services that we offer. We believe all programmes currently on air are compliant. We've asked the auditors to report back to us with some urgency. We expect the review of current programmes to be both swift and thorough.

(John Cresswell: Fricker and Maclean, 2007)

A more overt attempt to mobilise the Deloitte audit within official crisis framings came a day later in the form of executive chairman Michael Grade's first public comments on the

controversy. In an interview on BBC Radio 4's *Today* programme on 7 March 2007, Grade sought to attribute the PRS breaches to lapses in systems rather than human conduct. Countering prevailing moralistic framings of PRS as fundamentally exploitative, Grade's emphasis on operational issues allowed him to frame the breaches as temporary, contained, and rectifiable through audits of related procedures. Ultimately, this was intended to protect the continued viability of PRS as a means of revenue generation in the face of mounting calls for it to be scrapped from television. Emphasising the popularity of PRS programmes with audiences, Grade emphatically declared that there was nothing shameful about PRS programmes as long as appropriate systems were in place and properly managed:

What has happened is the internal regulations, external regulations haven't kept pace with the speed of growth. So we decided to call time out, examine our systems – trust is the most important thing. The premium rate bits on programmes will come back and the public reassured [...]

I'm not ashamed of anything we do. I'm not ashamed of the fact that viewers enjoy participating in programmes. It's part of the staple our viewers enjoy. We must make sure that we manage the systems properly.

(Michael Grade: BBC News, 2007)

The Deloitte audit received widespread media coverage in the first week following its public announcement on 6 March 2007, with 21 out of 24 news and feature articles on the PRS controversy during this period referring to the audit. Yet, its impact on the media framing of the crisis was not immediately obvious. While there was considerable interest in Grade's sensational move to suspend all existing PRS activity and whether popular voting programmes such as *Dancing on Ice* would be cleared by Deloitte in time for the following week (Robertson, 2007a), the audit itself received little discussion and commentary. Instead, the news media continued to focus on vilifying the broadcasters for exploiting unsuspecting audiences in their relentless pursuit of profit. The tabloid press in particular pursued a flurry of "human interest" stories featuring the plight of defrauded viewers and confessions from former industry insiders such as producers and game show hosts (Fricker, 2007). Such stories served to highlight the vulnerability of viewers who participate in PRS programmes and their socioeconomically disadvantaged background, and fuel further speculation over the extent of shady practices in the industry.

Castigation by the broadsheets was no less fierce, calling out broadcasters for the cavalier way they have abused the trust of their audience. The following commentary in *The Independent* on 12 March 2007 is emblematic of such expostulation in the press:

Every single one of the UK's terrestrial broadcasters has been caught with their trousers down [...] Every one of them would proudly claim to be a public service broadcaster, yet through carelessness, negligence or outright cynicism, all appear to have abused the trust of viewers and treated them with contempt. It is a disgraceful state of affairs.

(Snoddy, 2007c)

Unpersuaded by the industry's attempts to divert attention from its ethical failings to operational issues in PRS implementation, critics also reiterated what they saw as fundamental problems of PRS as a business model. Prioritising volume over the quality of participation, PRS was argued to be not only exploitative but corrosive for programme making in the long run. Singling out ITV's Michael Grade for focusing on "compliance" arrangements rather than the underlying issues with PRS, the aforementioned commentator in *The Independent* continued:

ITV's executive chairman Michael Grade does not seem to be in the slightest bit interested in questioning whether the company should be in such a business in the first place. Instead, his message is all about "compliance". Get the compliance with the rules right, guys, and we can all get back to this rather shoddy and potentially addictive – but lucrative – business.

(Snoddy, 2007c)

These concerns were echoed in the *Daily Mail*. Garnering considerable public support over its earlier exposés, the tabloid was similarly unimpressed by Grade's perceived attempts to frame the controversy around weaknesses in "implementation controls" and deflect attention away from the moral failings that led to the PRS breaches in the first place. As the following excerpt from a *Daily Mail* comment piece on 11 March 2007 argues:

It is simply not good enough, as ITV's Michael Grade appeared to be suggesting last week, that implementation controls are not yet up to scratch. Broadcasters are grown-up businesses that should realise controls should be in place before they start taking people's money.

(Buckingham, 2007b)

Of all the newspaper commentaries on the PRS controversy that emerged in the immediate week following ITV's announcement of the Deloitte review, only one piece in the Guardian referred to the audit directly. Reflecting the growing public cynicism towards broadcasters, the commentator hoped that the commissioning of Deloitte review would work to dissuade viewers from participating in PRS programmes, if only by signalling the extent of malpractice in the industry:

I am encouraged by ITV's independent audit (though not because I think it shows a new era of responsibility). The fact that the channel voluntarily suspended all premium rate phone-ins was indicative of problems too numerous to ignore. With luck, viewers will show a similar level of cynicism about their return too.

(Gibson, 2007d)

This cynicism was echoed in subsequent news coverage of the return of voting programme *Dancing on Ice* on 10 March 2007. In just less than a week after ITV's announcement of the PRS suspension and review, the celebrity ice-skating programme was cleared by Deloitte to return on air with just a day to spare before the upcoming episode. Headlines such as "TV phone-ins are skating on thin ice" (Fenton, 2007) and "Dancing with danger" (Friedli, 2007) make clear the scepticism of the news press towards this development, but the facilitating role of Deloitte once again failed to elicit more than a mention.

Overall, the Deloitte audit had little immediate impact on the initial crisis framings in the public domain. However, as a ritual of reassurance and purification, it was instrumental in the swift re-legitimation of PRS activity at ITV in the face of mounting calls for PRS programming to be scrapped altogether. It was not until more than half a year later that the Deloitte audit became more conspicuously mobilised in shaping the official crisis framing following ITV's release of a summary of the auditor's findings. Despite remaining mostly in the background over the intervening months, the mere presence of the auditor by and large insulated ITV from further media scrutiny and regulatory intervention. Media attention was instead diverted to further revelations of PRS breaches and editorial fakery implicating other broadcasters, not least the

BBC. The next section explores ITV's mobilisation of the Deloitte audit as the crisis deepens, culminating in the release of the final report.

5.3 The crisis metastasizes

5.3.1 Masking and framing: Business as usual in a crisis of trust

No sooner had *Dancing on Ice* been cleared to go on air on schedule, another popular ITV voting programme *I'm a Celebrity...Get Me Out of Here!* became embroiled in the unfolding crisis, as leaked emails to the *Sun* alleged that David Gest was wrongly evicted from the 2006 series after 30,000 PRS text votes to save the star went uncounted (Bonnici, 2007). ITV strenuously denied the allegations, claiming that the emails leaked to the tabloid were fake. But this controversy, along with the lifting of suspension for several other ITV PRS programmes, was largely buried by the media outcry over another PRS revelation at the BBC. On 14 March 2007, BBC children's programme *Blue Peter* admitted that it faked the winner of a charity PRS competition in the previous year after a "technical failure" left the show producers unable to access call records (Derbyshire, 2007). That it involved a publicly funded broadcaster and young children meant that the *Blue Peter* fiasco was deemed "particularly upsetting" compared to earlier breaches implicating commercial broadcasters including ITV (Sabbagh, 2007). Emphasizing that the error was a result of editorial misjudgement by a junior production staff, the BBC's framing did not go down well with the press. Striking at the heart of the relationship between citizen and broadcaster, it sparked a fresh round of impassioned critique around the damage of public trust in broadcasting. Quoting Imperial College academic and science broadcaster Armand Leroi, a *Daily Telegraph* commentary on 17 March 2007 lamented that "left to their own devices, TV producers simply cannot be trusted to tell the truth" (Leith, 2007). Reinforcing perceptions of the endemic nature of PRS malpractice in television, the *Blue Peter* breach fuelled renewed calls for tougher regulatory action, prompting then Chancellor Gordon Brown to order broadcast regulator Ofcom to conduct an industry-wide inquiry into the use of PRS (Blackman, 2007).

The viability of PRS programming was further put to test as the industry became engulfed in yet more turmoil over the following months. In April 2007, BBC investigative current affairs programme *Panorama* revealed that viewers trying to enter PRS competitions by breakfast

channel GMTV were “fleeced” as much as £45,000 a day over a four year period (BBC, 2007c). Detailing how millions of viewers stood no chance of winning as potential winners were finalised by phone operator Opera long before the phone lines were closed, the *Panorama* revelations only served to reinforce public cynicism towards broadcasters, even as GMTV insisted it had no knowledge of the wrongdoings. Yet more PRS breaches made the headlines in July 2007, as the BBC admitted to faking competition winners in flagship charity phone-in programmes *Children in Need*, *Comic Relief* and *Sport Relief* (Pierce, 2007a). These breaches surfaced on the same day Ofcom published the findings of its inquiry. Declaring that the spate of PRS failures in television was “systemic” in nature (Ayre, 2007, p.4), the report highlighted that broadcasters appeared to be in denial of their own responsibility to the audience in their eagerness to pursue the “gold rush” that was PRS.

By this point, the raft of PRS scandals had coalesced with revelations of other editorial deceptions to form a wider crisis about the nature and standards of broadcasting. During the same month, the BBC was shamed over a misleadingly edited trailer of a documentary about the Royal Family, which had wrongly implied that the Queen stormed out of a session with renowned photographer Annie Leibovitz. This was soon followed by Channel 4’s admission that a film showing chef Gordon Ramsay spearing sea-bass off the Devon coast was faked, when in reality the fish had been caught by a member of the British spear fishing squad (Garner, 2007). Unfolding at the same time as the PRS breaches, such editorial manipulations raised fundamental questions about ethics and values in programming making. Long perceived to be a bulwark of public service ethos, the BBC in particular bore the brunt of public anger during this period. In comparison, ITV managed to stay largely under the radar and resumed most of its on-air PRS activity without the initial media fanfare that surrounded its announcement of the Deloitte audit. Combined with the BBC transgressions, the investigatory audit appears to have served as an effective masking device, granting the broadcaster temporary amnesty from scrutiny and a licence to carry on “business as usual”.

With the finer details of ITV’s problems largely contained within the organisation and away from the public eye, executive chairman Michael Grade was even able to position himself as a spokesperson of sorts for the wider crisis in broadcasting. Already regarded as one of television’s

most charismatic executives (Bell, 2007), Michael Grade saw his personal image further boosted in the wake of his adroit handling of the PRS scandals at ITV. Having only joined the commercial broadcaster in January 2007 from the BBC, he was also cast in the media as having inherited problems that were not of his making and thus absolved from blame for the malpractices (Ashton, 2007). As the crisis deepened, Grade sought to draw upon his personal credibility to advance preferred framings that would protect the viability of PRS. In a speech delivered to the Royal Television Society on 3 July 2007, Grade called out the industry for its “casual contempt” towards audiences and stressed the need for a “zero tolerance” approach towards any form of abuse of the audience’s trust (Anonymous, 2007b). In an interview with BBC Radio 4’s *Today* programme held during the same month, he reiterated the importance of audience trust while also shifting the blame down the chain of command onto young, undertrained production staff who had little appreciation of the concept:

We are in an age today where there has been a huge influx of young talent into the industry as it expands. They have not been trained properly, they don't understand that you do not lie to audiences at any time, in any show - whether it's news or whether it's a quiz show . . . It's desperately important that we restore trust and that the programme-makers get to understand - whether through hard lessons or through training or a combination of both - that you do not lie to audiences under any circumstances.

(Michael Grade: Taylor and Holmwood, 2007)

Grade’s evocative language around the need to restore audience trust achieved significant resonance in the public domain. Media commentaries during this period espoused largely similar views, decrying the “contempt” with which broadcasters (and the BBC in particular) have treated the audience and referring specifically to Grade’s call for “zero tolerance” towards audience deception (Gibson, 2007a; Snoddy, 2007a; b). Sceptical comments towards Grade, if made at all, were only in passing, with the exception of the *Daily Mail*, who argued that Grade’s “zero tolerance” stance was incompatible with his decision to continue profiting from PRS programmes at the viewers’ expense:

The sight of Michael Grade pontificating about his 'zero tolerance' policy on deceit in television programming will be hard for readers of Financial Mail to accept. ITV, the company he runs, does after all, still broadcast several premium-rate quiz shows that appear to have moderated their behaviour not one jot. These shows provide the

commercial broadcaster with a welcome revenue stream at a time when advertising income has been under pressure.

But the entire basis of the programmes is little more than a con. Viewers who call in on premium-rate lines to take part in quizzes are still being charged for their call even if they are not chosen to take part. Rather hard to see how this deceit on the public squares with 'zero tolerance'.

(Buckingham, 2007a)

The issue of trust in broadcasting was also at the front and centre of a one-off hearing conducted on 24 July 2007 by the House of Commons Culture, Media and Sport Select Committee. Held in response to the escalating crisis, the parliamentary hearing was one of the few instances in which senior broadcasting executives including Michael Grade were publicly interrogated on their official crisis responses. In particular, it was the first time the Deloitte audit and its mobilisation in the PRS crisis came under scrutiny in a public arena since its initial announcement in March 2007. Rather than the legitimacy of the audit per se, it was ITV's perceived attempts to mask the audit findings that the Select Committee sought to challenge. Highlighting a comment that Michael Grade had made in his Royal Television Society speech earlier in the month, parliamentarian Paul Farrelly questioned if the television executive had seen some of the report findings but withheld them from the public. Attempting to mask vulnerabilities potentially arising from Farrelly's suggestion, Grade insisted that he had no knowledge of the findings of the ongoing review while deftly picking up the parliamentarian on a minor misquotation:

Paul Farrelly: You said in your television speech, to quote you: "I don't know yet what the report will contain but in its present form it can make uncomfortable reading."

Michael Grade: I do not think I said "in its present form". "On present form", not "in its present form".

Paul Farrelly: The transcript says otherwise.

Michael Grade: Somebody has been editing your notes! On present form, given what is emerging, I would be surprised if it gave us a clean bill of health given what all of us know. I have no more information than you ladies and gentlemen here.

(House of Commons CMS Committee, 2007b)

Pressed further for the time frame of the report's release, Grade appealed to the authority of the auditor and the need for an accurate, comprehensive review which would explain the time taken:

I am in the hands of Deloitte's (sic). I would rather have it right than have it now. It may be a month or two away, I do not know. I am not chasing for it. I want it right and I want it fully comprehensive.

(Michael Grade: House of Commons CMS Committee, 2007b)

Pertinent though they were, such questions about the release of the audit findings were not pursued further in the rest of the hearing. Indeed, throughout the oral evidence session with Grade and ITV's Director of Television Simon Shaps, there were no other questions that sought to directly and materially address the place of the Deloitte audit in ITV's crisis response. Rather, most of the questions mentioning the Deloitte audit focused on the corrective actions (and lack thereof) planned or implemented in the light of the audit findings. This line of questioning mostly enabled Grade to reaffirm ITV's official crisis framing and the role of audit therein. For example, in response to a question by Paul Farrelly on whether complacency still occurs at quiz channel ITV Play which had been cleared by Deloitte to return on screen earlier in March 2007, Grade again deferred to the auditor's ongoing review to avoid disclosing finer details of PRS practices at the time:

Our systems on those phone lines that are now active are extremely robust. We await the Deloitte's (sic) review to see if there is anything more that we need to do, but I am confident that through this we will emerge with a system that is fair and that does not in any way damage the integrity of the ITV brand.

(Michael Grade: House of Commons CMS Committee, 2007b)

The Deloitte audit was again mobilised to mask the full extent of the crisis a mere two days after the parliamentary hearing, when yet another ITV programme was accused of PRS malpractice. On 26 July 2007, the *Sun* revealed that viewers of the 2005 British Comedy Awards were still encouraged to vote for the "People's Choice" award at up to 35p a call even after the winner had been chosen during the ceremony. Neither confirming nor denying the allegation, ITV merely referred to the ongoing probe by Deloitte, with an unnamed spokesperson cited as saying, "we asked Deloitte to review all our interactive and premium rate telephone service programming"

(Robertson, 2007b). ITV's intention to obfuscate the alleged voting irregularities at the British Comedy Awards became even more apparent in September 2007. Still refusing to comment on the Comedy Awards allegations beyond confirming that it would not be screening the 2007 ceremony altogether, the broadcaster appointed media law firm Olswang to conduct a separate investigation into the awards show (Gibson, 2007h).

5.3.2 The Deloitte audit report: the reporting ritual and framing contests in the media

The Deloitte audit report was officially released on 18 October 2007, following more than seven months of calculated silence from ITV on the matter. Rather than the full report, however, only an 11-page summary of the auditor's findings was made publicly available by the broadcaster. Claiming to be "the most comprehensive review carried out into the use of PRS by any UK broadcaster", the summary report begins by stating that Deloitte had "considered information relating to more than 60 ITV series" broadcast between April 2005 and March 2007 (ITV, 2007, p.2). The rest of the document, however, focuses on PRS failures that had occurred in three ITV programmes, with four other programmes mentioned in passing. Without naming any specific individuals involved, the summary report catalogues several instances of editorially driven PRS malpractice in primetime shows *Soapstar Superstar*, *Ant and Dec's Saturday Night Takeaway*, and *Ant and Dec's Gameshow Marathon*. Summarised in Table 4, such instances include producers ignoring viewer votes in a singing contest and picking songs they deemed more suitable for contestants to sing, and routinely picking competition winners based on editorial considerations such as geographical location or entertainment value while viewers were made to believe that winners would be selected randomly. The report also identifies technical failures that resulted in valid viewer votes going uncounted in *The X Factor* and *Dancing on Ice*, the latter of which occurred after Deloitte had cleared the show to return on screen in March 2007.

Table 4: PRS breaches identified in the Deloitte summary report

Programme	Brief description	Breaches identified
Soapstar Superstar	A reality singing competition featuring soap stars performing different songs in front of celebrity judges, some of which were voted for by viewers	On eight out of 44 occasions, the producers over-rode viewer votes and picked songs they thought would maintain a “suitably wide musical balance within shows”
Ant and Dec’s Saturday Night Takeaway	A Saturday night variety show with segments such as pranks, games and competitions, routinely involving participation from the studio audience and viewers at home	<p><u>“Jiggy Bank”</u> Viewers entering the competition to ride a giant model pig full of cash had no chance of being selected unless they lived within an hour of a pre-determined location of the pig’s visit. This was not made clear to viewers by the production team. Eventual winner selection was also based on editorial considerations, such as their likely reaction on camera.</p> <p><u>“Grab the Ads”</u> Viewers were encouraged to phone-in for a chance to play a game with a guess celebrity in the studio, even after potential winners had been selected.</p> <p><u>“Win the Ads”</u> Viewers phoning in to win a place in the studio to participate in the game were routinely selected using editorial judgment even though they were meant to be selected randomly.</p>
Ant and Dec’s Gameshow Marathon	A Saturday night entertainment show involving the re-creation of once-popular game shows. All contestants are celebrities, and any prizes they win during the show go into a Viewer Prize Mountain, which is awarded to a viewer picked via a phone-in competition	Potential winners of the Prize Mountain were selected on the basis of their likely reaction on screen if they were to win the competition. This contravened the terms and conditions, which stated that the winner would be drawn at random.

Source: Adapted from ITV (2007b)

Bracing for the imminent backlash over Deloitte's incriminating findings, ITV made concerted efforts to position the reporting ritual such that it served as a public display of ITV's commitment to transparency, probity and learning from mistakes. With Michael Grade himself as spokesperson, ITV accepted responsibility for the transgressions highlighted in the Deloitte report and apologised to viewers for breaking their trust. While admitting a "serious cultural failure within ITV" (ITV, 2007a), Grade was also keen to emphasise that the broadcaster had taken action to rectify this failure. In particular, he appealed to the role of the Deloitte audit itself, painting it as a painful but necessary and ultimately constructive exercise in self-flagellation for ITV. Highlighting how the Deloitte audit enabled ITV to not only get to the root of the PRS breaches but also identify specific remedial actions, Grade sought to convey the renewed integrity of ITV's PRS operations following the audit and ultimately portray a sense of closure to the crisis. Such intentions are evident in the following excerpt of Grade's public statement on the release of the Deloitte audit:

I knew when I commissioned this work that it might make for deeply uncomfortable reading. But it has been a necessary and vital process. It is only by understanding how things went wrong in the past, and being open about them, that we can be sure that we get them right now and in the future. The purpose of the review wasn't limited to flushing out the problems and learning the lessons. We have used it to assess viewers' losses, so that we can reimburse them.

(Michael Grade: ITV, 2007a)

Announcing that £7.8 million would be set aside for reimbursing affected viewers, ITV also moved to suspend text message and red-button voting within live programmes, with phone voting restricted to programmes with a lengthy voting period such as *The X Factor*. These corrective actions taken in the light of the auditor's findings served to reinforce the broadcaster's determination to uphold accountability and responsibility. Strikingly, however, these actions were accompanied by minimal clarification on matters of blame and culpability. Beyond the naming of specific programmes in the Deloitte report, no party was publicly and directly held responsible for their actions in the light of the auditor's findings. Indeed, the broadcaster announced that there would be no dismissals over the scandals. In defending this decision, Grade sought to frame the failings listed in the Deloitte report as the result of editorial misjudgement rather than deliberate deception, before insisting that tokenistic dismissals would not solve what was a problem rooted in the wider culture around broadcasting as well as inadequate "systems":

These failings were not venal. In all cases individuals were motivated by their professional instinct to produce the best show, but they failed to understand that this could come at the expense of keeping faith with participating viewers. [...]

In some instances there has been disciplinary action, but I don't intend to take a couple of token scalps in expiation. That would not solve the problem. As I've said, those involved thought they were working to make the best programmes. The effective solution is to change the culture, to change the systems, to understand the importance of trust.

(Michael Grade: ITV, 2007a)

The Deloitte report generated widespread media coverage and commentary; of the 55 opinion pieces on the PRS crisis examined in this paper, 20 were written in the immediate two weeks following the release of the Deloitte report on 18 October 2007. Unsurprisingly, given the incriminating nature of the auditor's findings, the ensuing media reception was unequivocally negative. While the Deloitte summary report seemed intended to circumscribe PRS malpractice at ITV to a few select programmes, the scale and significance of the failures did not go unnoticed by the media. Headlines in both tabloids and broadsheets impressed upon their readers that such failures involved up to 10 million calls over a two-year period (Jefferies, 2007; Sweney and Conlan, 2007). That the PRS failures took place within primetime entertainment programmes, two of which were hosted by well-loved presenting duo Ant and Dec (full names Anthony McPartlin and Declan Donnelly) only served to make media commentators more vociferous in their criticisms. The Deloitte audit was implicated in such criticisms, but mostly insofar as ITV's mobilisation of the audit report was concerned.

At least three aspects of ITV's deployment of the reporting ritual provoked the ire of commentators. First, the broadcaster's decision to release the Deloitte report on the same day the BBC announced 2,500 job losses did not go unnoticed, not least by the BBC itself. Opening the 18 October 2007 episode of BBC2 current affairs programme *Newsnight*, host Jeremy Paxman introduced the day's "big news" about ITV's release of the Deloitte report and its coincidental timing with the BBC job cuts in his typically acerbic manner:

It was doubtless just a coincidence that ITV chose the day when the BBC was preoccupied with the cuts we talked about here last night to announce that it had been found guilty of misappropriating nearly £8 million of its viewers' money. No thought of bearing bad news, but bad it is. Some of the most popular shows on the channel have been found to have defrauded viewers. No heads are rolling though.

(BBC Newsnight, 2007)

That the BBC announcement was heavily trailed for several weeks in advance further reinforced suspicions that the coincidental timing was a deliberate attempt by ITV to “bury” the report and its unsavoury findings on a busy news day. Grade, widely considered to be a media savvy operator, was singled out for “sneaking” the Deloitte report out under the cover of the BBC furore (Daily Mirror, 2007). A *Daily Telegraph* commentary on 20 October 2007 paints a vivid picture of how this could have been the case:

The telephone rang. It was a typically ebullient Michael Grade. But it might have been Jo Moore, the Labour spin doctor, who wrote the infamous email which observed that September 11, 2001, was "a very good day to bury bad news".

It was Grade who approved 10.45am on Thursday as the time to try to bury ITV's catalogue of shame. It just happened to be the same time that the BBC was publishing details of 2,500 job losses and a 10 per cent reduction in programming.

[...] The Deloitte report was apparently not ready on Monday, Tuesday or Wednesday and the earliest it could be released was Thursday morning. They could not do it next week either, because it is half-term.

(Pierce, 2007b)

Second, and following on from what the news media perceived as an attempt by the broadcaster to mask and bury the PRS breaches uncovered by Deloitte, commentators roundly criticised ITV for trying to “spin” the contents of the audit report. In particular, they called Grade out for trying to frame the auditor's findings as the result of editorial misjudgement committed in the name of making entertainment programmes rather than viewer deception. Directly refuting Grade's assertion that the failings highlighted in the Deloitte report were “not venal”, a Guardian commentary on 22 October 2007 argued:

Of course it's venal. That's not fudging something because we're live and the phones have broken. It was deliberate, it was routine, and it was editorial. This is not a little local compliance difficulty.

(Gibson, 2007b)

The broadsheet's sentiment was echoed vociferously in news publications across the political spectrum. Highlighting the egregious nature of the PRS breaches at ITV compared to the earlier BBC fiasco over misleading documentary footage involving the Queen, tabloid the *Sun* proclaimed that the breaches were tantamount to theft and should be sanctioned accordingly:

It makes the departure of BBC1 boss Peter Fincham look small beer. Fincham fell off his sword after turning a blind eye to an invented story about the Queen losing her temper. It was foolish, but not criminal. Stealing £8 million from viewers IS criminal. Plenty of crooks are in prison for less.

(Shanahan, 2007)

Finally, and following on from their rejection of the official framing narrative imposed upon the Deloitte report, commentators also condemned ITV senior management for failing to take responsibility over the PRS failings catalogued in the report. In particular, Grade's decision not to dismiss anybody over the failings was perceived to fly directly in the face of his earlier pledge of "zero tolerance" towards viewer deception. Blending reporting and commentary, a news article in the Daily Mail on 19 October 2007 stated baldly, "Yesterday ITV executive chairman Michael Grade's much trumpeted 'zero tolerance' for fakery had a rather hollow ring about it as he said no heads would roll over the scandals" (Revoir, 2007). Casting doubt on the seriousness with which the broadcaster was treating the scandals, Grade's seeming inaction towards those responsible was condemned as reluctance to address deep-seated financial interests that led to and perpetuated widespread PRS malpractice in the first place. As a Guardian commentator questioned:

Where did all this fraudulently obtained money go? If some of it went into the pockets of those who are currently declaring ignorance and innocence, then it has an impact on our faith in them, doesn't it? If staff are or have been incentivised by phonenumber revenue, then no wonder the "culture" went sour.

Grade is no fool. He knows all this; he's been in the agency business, the production business and the broadcasting business for a long time. Does he really think he can hold the line on this one and ride it out? Or did it all just get extremely messy in the unpicking? Is there no one person who can take responsibility?

(Gibson, 2007b)

The criticisms in the press over ITV's handling of the Deloitte findings achieved widespread resonance in the public sphere. Politicians of all stripes rushed to register their shock and condemnation at the failings revealed by the Deloitte report, with parliamentarian and then Chair of the Media, Culture and Sport Select Committee John Whittingdale declaring "It's quite obviously fraud. Whether that's better dealt with by Ofcom or the police is for them to judge" (Gibson, 2007g). This was swiftly followed by an announcement from the Senior Fraud Office that it was considering a criminal investigation into the programmes named in the Deloitte report, on top of broadcast regulator Ofcom's own investigation. Michael Grade, for his part, was quick to anticipate and defend the official narrative of the Deloitte findings against public criticisms. No sooner had the audit report been released than Grade gave an interview on BBC current affairs programme *Newsnight*. Put on the spot by host Jeremy Paxman over his lenient treatment of staff involved in the Deloitte cases despite his earlier espousal of zero tolerance against viewer deception, Grade attempted to frame his decision as part of the broadcaster's whistleblowing policy which, he emphasised, had contributed to the "success" of the Deloitte audit in bringing the PRS breaches to light in the first instance:

Jeremy Paxman: So offences committed before you uttered the phrase, they can get away with it, can't they?

Michael Grade: It's not about getting away with it.

Jeremy Paxman: Well no one's been sacked, have they?

Michael Grade: No they haven't. We set a priority which was to find out exactly what has happened. If we had created a climate of fear inside the organisation, we would not have got the information that we have got, which has led to the revelations and disclosures that we have made a full breast of today.

(BBC *Newsnight*, 2007)

When challenged by Paxman that the failings uncovered in the Deloitte report were tantamount to fraud, Grade sought to imbue the auditor's findings with a quasi-judicial authority, revealing that a law firm⁷ was hired to oversee the entire audit investigation but found no evidence of criminality:

Let me just explain that, the Deloitte process of going back two years to find out what happened has been overseen by an independent firm of lawyers. All the evidence they have looked at – we are obviously on the lookout for criminality, questions of fraud, corruption, and so on. And there was no evidence of criminality. This is not me saying this, this is the lawyers saying this.

(Michael Grade: BBC Newsnight, 2007)

The combined authority of the lawyers and auditors continued to be centrally invoked in Grade's subsequent attempts to defend ITV's crisis narrative against mounting counter-frames. For instance, during an interview with BBC Radio 4's Today programme, Grade implored irate politicians to read the Deloitte report rather than addressing their criticisms directly:

I can understand exactly why they would say that but I would ask them please to read the Deloitte findings and I am happy to discuss it with them to explain exactly how we've got here.

(Michael Grade: Anonymous, 2007a)

At this point, it is worth noting that despite the furore over the PRS breaches revealed in the Deloitte report and ITV's official narrative of said breaches, the credibility of the report itself was for the most part unquestioned. While Grade's failure to release the full Deloitte report was raised in a few news articles (e.g., Fluendy and Rees, 2007; Tryhorn, 2007b) and even on the aforementioned *Newsnight* interview, this concern did not gain enough traction to disrupt the legitimacy of the Deloitte audit in ITV's crisis response. To mask vulnerabilities potentially exposed by such a concern, Grade cited confidentiality reasons over the lack of full disclosure and once again appealed to the authority of the lawyers involved in overseeing the audit:

Because the whole report contains the evidence that led to the conclusions of Deloitte. Much of the evidence was given in confidence, either by individuals, or by commercial

⁷ This was revealed by Grade to be Eversheds in a subsequent interview with Channel 4 News (Dowell, 2007a).

organisations, there is a lot of commercially sensitive material. It is only evidence. We are not hiding anything in the report, other than the evidence. The evidence has been seen by independent lawyers at every stage.

(Michael Grade: BBC Newsnight, 2007)

Grade's reasons went by and large unchallenged in the media, ensuring that aspersions over the transparency of the Deloitte audit were confined to a few fleeting mentions. Amid the media hubbub on Grade's (mis)handling of the Deloitte findings and failure to live up to his professed "zero tolerance" towards viewer deception, the place and credibility of audit in response to the crisis went largely unremarked. The only exception to this was the *Guardian*. Devoting as many as 9 commentary pieces (and 20 articles including news and features) to the PRS failings at ITV in the two weeks following the release of the Deloitte report, the broadsheet was the only news outlet that sought to interrogate the role of the Deloitte audit in ITV's crisis response.

Commenting on the release of the Deloitte report on 18 October 2007, then *Guardian* media editor Janine Gibson highlighted how the time taken to complete the audit investigation and report had meant that ITV was spared from the brunt of criticism and scrutiny following the PRS revelations:

ITV's Deloitte audit into premium rate interactive services – also known as the "bloodbath" – has been a long time in gestation. It was March when this one first kicked off and a long seven and a half months of "I can't comment on that until the report has been published" for ITV, while other broadcasters bore the brunt of the shock that these casual deceptions have caused.

(Gibson, 2007c)

The Deloitte audit was scrutinised even more closely in an opinion piece by media columnist Steve Hewlett on 29 October 2007. Turning Grade's earlier framing of the broadcaster's whistleblowing policy on its head, Hewlett questioned whether the Deloitte audit had indeed uncovered the full extent of PRS malpractice in ITV programmes, given that the auditors were in fact dependent on what staff involved had chosen to tell them:

Finally, there's the question of whether Deloitte's report is really as comprehensive as it as first appears. It says the auditors "considered information relating to more than 60 ITV series...", that they "contacted all relevant internal and external suppliers of

programming...”, and “carried out interviews with more than 40 individuals and requested that they raise any issues of which they may be aware”.

It is this last bit that turns out to be key. In terms of the distressingly regular habit (seen also over at the BBC) of disregarding viewers’ paid-for choices in favour of options chosen by the producers – albeit we are told with the aim of maintaining programme quality – how did Deloitte find out what happened at all? Had they audited the votes cast for particular candidates (or songs) against programme outcomes? Apparently only after someone had fessed up and told them there might be an issue.

(Hewlett, 2007)

The only commentary (known to the researcher) to have publicly challenged the audit process itself, Hewlett’s concerns strike at the heart of the audit’s credibility. For all of ITV’s assertions regarding the comprehensiveness and independence of the investigation, the summary report provides scant little detail about investigation process by which the reader could evaluate such assertions. Not once does the report address the protracted length of the investigation and obstacles encountered by the auditors that could have reasonably explained the delay, all pertinent in a purportedly independent investigation of organisational wrongdoing. These concerns, however, achieved little resonance in the public sphere, least of all the tabloids that brought the PRS wrongdoings to light in the first place. Furthermore, by the end of October, media interest in the crisis had begun to wane, marking the beginning towards a gradual restoration of order in the television industry.

5.4 The crisis fades, but the audit ritual endures

The Deloitte audit stayed largely out of the limelight following its dramatic mobilisation in October 2007. With no new PRS revelations surfacing until May 2008, press coverage of the crisis became more sporadic, focusing primarily on its reverberations, or lack thereof, on the careers of the celebrities implicated in the crisis. The bulk of this media attention was focused on Ant and Dec, the presenting duo fronting two of the three programmes focused on in the Deloitte report. Much was made of how Ant and Dec, the “golden boys of ITV entertainment” (Byrne, 2007), appeared to have emerged from the crisis relatively unscathed to win the public vote at a major British television awards ceremony in November 2007. The pair, who claimed to have no knowledge of the PRS malpractice perpetrated in their programmes, were crowned Most Popular Entertainment Presenters at the National Television Awards held a mere two weeks following

the release of the Deloitte findings. Further defying media expectations, they also won Most Popular Entertainment Programme for *Saturday Night Takeaway*, the very show named by Deloitte to have committed PRS offences over five series in a two-year period.

Ant and Dec's triumph in the public vote points to the difficulty of specifying the material impact of the PRS scandals on public confidence in broadcasting. In spite of the official rhetoric and considerable media expostulation over the need to restore damaged viewer trust in the wake of the scandals, viewer participation in PRS programmes paints a mixed picture. While voting in the new series of ITV reality talent show *The X Factor* launched a few days after the Deloitte report reportedly fell as much as 50% compared to the previous series, this could have been attributed to changes in the way viewers can vote rather than a loss of trust (Conlan, 2007b). Earlier in March 2007, ITV claimed that voting on the *Dancing on Ice* episode aired immediately after Deloitte's swift clearance had actually increased compared to the previous week (Deans, 2007c). That the broadcaster has continued its policy of not disclosing exact voting figures and revenues earned from participation programming compounds the difficulty of assessing the material impact of the crisis on viewer participation. The format itself appeared to have been so popular with viewers that ITV was confident enough to introduce phone voting in a new drama for viewers to vote for their preferred ending, barely a month after the furore over the Deloitte report (Conlan, 2007a).

The official narratives imposed on the Deloitte findings continued to endure, even as PRS malpractice at ITV made the news again on 8 May 2008. Concluding its own six-month investigation into ITV following the Deloitte report, broadcast regulator Ofcom fined the broadcaster £5.675 million for a series of PRS transgressions, most of which already named in the auditor's report (Conlan, 2008). Three times the previous record sanction against a UK broadcaster, the fine appeared to have been mitigated by Grade's swift response in commissioning the Deloitte review and implementing corrective action following the auditor's findings:

Ofcom noted that ITV had voluntarily suspended the use of PRS across all ITV programming from 6 March 2007, after it had first become aware of allegations in relation to the use of PRS in ITV series. Furthermore, Ofcom noted that ITV had engaged

Deloitte to carry out a comprehensive, independent review of PRS in ITV programming and that Deloitte had made wide-ranging enquiries. Ofcom also considered that the steps taken by ITV to remedy the issues (including the consequences of the breaches in this case) had been wide-ranging and timely.

(Ofcom, 2008b, p.6)

Once again, the legitimacy of the audit itself appeared to be largely unquestioned by the regulator, who described it as “independent” and “comprehensive” before noting that two breaches had occurred in quiz channel ITV Play shortly after it had been cleared to go on air by Deloitte in March 2007 (Ofcom, 2008b, p.19). On the same day Ofcom published its verdict, ITV released the findings of law firm Olswang’s separate investigation into the 2005 British Comedy Awards. According to the report, the People’s Choice award at the December 2005 ceremony was wrongly presented to Ant and Dec when in fact comedian Catherine Tate had won the public PRS phone vote. Furthermore, the report found that home viewers were encouraged to continue voting for the award even after the it had already been presented to Ant and Dec as ITV cut away from the ceremony to broadcast its news bulletin (Holmwood, 2007b). While these revelations triggered another round of public outcry against ITV, the Deloitte audit and its associated narratives endured.

Overall, ITV’s crisis response may be considered a success. Despite the furore over the severity of PRS failures within its programmes, the broadcaster was able to continue much of its revenue-generating PRS activity throughout the crisis period. ITV also managed to avert the threat of legal sanction, with the Senior Fraud Office announcing without fanfare in October 2008 that it had ruled out an investigation into the broadcaster’s PRS failures (Sweney, 2008). Central to ITV’s crisis management success was the role of audit. Along with the voluntary suspension of PRS programmes, ITV’s swift appointment of Deloitte as independent investigator after the crisis “broke” in the press served as a conspicuous ritual of reassurance and purification. Centrally positioned to publicly display the broadcaster’s commitment to resolve the crisis, the Deloitte audit served to re-legitimise ITV’s PRS activity in the face of mounting calls for such programming to be banned altogether. As the crisis unfolded, the Deloitte audit served as an important masking device, enabling ITV to continue its PRS operations while also insulating it from further scrutiny until the final audit report was released. The reporting ritual was once again

strategically positioned to imbue ITV's PRS operations with renewed integrity while reaffirming the broadcaster's commitment to transparency, accountability and learning. While the failings uncovered by Deloitte and framing narrative imposed provoked vociferous criticism, the credibility of the investigation itself went largely unchallenged. As the waning media interest in the crisis following the release of the Deloitte report suggests, ITV's official crisis narrative and the legitimacy of the audit response endured.

A key element to the success of ITV's audit-based crisis dramaturgy appears to lie in the broadcaster's choice of "performers". With none other than Michael Grade himself as the spokesperson for the crisis, ITV was able to convey the seriousness with which it took the PRS breaches while also retaining considerable control over the crisis framing. A charismatic industry veteran, Grade's clear and immediate crisis response as new ITV chairman imbued the audit investigation with additional credibility and legitimacy. While he was roundly criticised for his eventual handling of the audit report, Grade was quick to defend the official crisis narrative against competing framings and mask vulnerabilities that such framings threatened to expose. The other key performer, often referred to but never actually seen throughout the crisis, was Deloitte itself. A trusted name within the public conscious with a recognised reputation for assurance provision (Jeacle, 2014, p.804), the Deloitte brand appears to have tapped into and amplified the independence and integrity that audit purports to embody. In the context of the PRS scandals, this seemed intended to reassure the public as much as to protect the official crisis framing from doubt and scrutiny. That much of the public furore at ITV was directed at the shows highlighted in the Deloitte report and Grade's perceived inaction in the light of the auditor's findings rather than the role of audit itself suggests that Deloitte was well cast in the role as independent fact-finder of the crisis. The reputational benefits that Big Four audit firms confer to organisational actors mired in high profile crises is evident in Grade's following response to the researcher when probed whether some other assurance provider could have performed the role:

Hmm, I'm sure there are...well I didn't have time and needed to do it in a hurry, you go to one of the top firms, nobody can then question why you picked that firm, you know.

You pick one of the leading firms in the business to do the job for you, you haven't got time to do due diligence on smaller, younger companies or smaller companies without the brand recognition and reputation, you haven't got time to do that. So you reach for the best, the best and the biggest.

While ITV emerged from the crisis with its official narrative and PRS operations relatively intact, the biggest winner of the episode has undoubtedly been auditing itself. In a ritual of reassurance and purification of its own, Ofcom announced a new broadcast licence condition in February 2008. Under this condition, broadcasters using PRS for voting and/or competition purposes and publicising it within programme time would now have to obtain annual verification of their PRS systems from an appropriate independent third party. Heavily criticised for shirking from its responsibility of protecting the public against PRS abuses, Ofcom sought to use the introduction of the audit regime to demonstrate its commitment to taking corrective action and restoring public confidence. This follows Ofcom's earlier inquiry in 2007 by Richard Ayre, who proposed the need for a codified audit requirement to prevent what he perceived to be systemic "compliance failures" from taking place:

It is clear to me that a strong cause of some of the problems that have come to light is the absence of suitable systems for auditing processes used for PRS in broadcasting. I have no doubt that had requirements of audit been in place over the years, many fewer compliance failures would have taken place. The robustness of compliance measures would have been assured; bad practice would have been detected. [...]

For these reasons I believe that broadcasters' licence should include a requirement that they implement a system of auditing by a suitable third party.

(Ayre, 2007, p.11)

The Ofcom requirement marked the formal onset of audit into participation television in the UK. But the crisis has had profound audit-related consequences in the UK television industry that extend beyond formal regulatory provisions. Following the PRS scandals, it has become common practice for broadcasters and producers to voluntarily engage a third party assurance provider to oversee the processes and proceedings of audience participation programmes. Such is the enduring appeal of the audit ritual that both these voluntary audits and the Ofcom requirement for retrospective PRS systems audit remain in place even as PRS applications become less and less popular with viewers in the advent of digitalisation. Effectively, the crisis

has opened up a new audit space (Andon *et al.*, 2015) to not just Big Four audit firms but also to other assurance providers possessing relevant expertise in the verification of voting and competition entries and systems.

6. Concluding discussion

This paper seeks to build on the small but growing literature on the role of auditing in crisis situations. Examining the mobilisation of an audit commissioned by a television broadcaster mired in crisis, this paper provides further empirical evidence of audit as a powerful legitimating resource for crisis actors (Andon and Free, 2012). Using a symbolic action framework ('t Hart, 1993), the paper reveals that audit was centrally and strategically embedded in broadcaster ITV's official narrative of the 2007 PRS scandals in the UK. Performed by Deloitte, the audit not only served as a key ritual of reassurance and purification to reinvigorate public confidence in the legitimacy of PRS programmes, but also masked the extent of crisis during the ongoing audit investigation. Just as important, it was also heavily invoked in ITV's crisis framing, with the final audit report being imbued with a quasi-judicial status to counter public criticisms that the PRS wrongdoings were criminal in nature.

More generally, the paper also provides an empirical illustration of the audit society (Power, 1997) in action and augments existing research on the legitimating effects conferred by audit upon organisational actors outside of the financial attest domain (e.g., Free *et al.*, 2009; Jeacle, 2014). It highlights that such reputational effects appear to be especially compelling when conferred by a well-known, reputable audit firm. In the context of corporate crises triggered by allegations of wrongdoing, the reputation of the assurance provider could become particularly important for imbuing the official crisis narrative with authority and integrity and forestalling threats of regulatory or legal action.

A striking feature of the ITV case is how the Deloitte audit itself went by and large unchallenged in the public sphere throughout the crisis, despite the protracted length of the investigation and the lack of full disclosure of the final audit report. Even when the Deloitte audit was embroiled in the media firestorm following the release of the audit report, it was ITV's perceived mishandling

of the findings that prompted vigorous criticism rather than the legitimacy of the audit itself. This lends further empirical support to Andon and Free's (2012, p.150) observation that the very idea of audit can be a powerful legitimating resource in crises, with the credibility of practices performed in its name more or less *prima facie* presumed. The apparent neutrality of Deloitte throughout the PRS crisis suggests that much of this power is intertwined with the dominant stereotype of auditing and accounting more generally (Bougen, 1994; Friedman and Lyne, 2001; Dimnik and Felton, 2006). Long ingrained within the public conscious, the dull and dreary connotations of auditing may have given rise to many a clichéd joke about the field, but the trustworthiness and integrity they convey can be usefully drawn upon by organisational actors mired in scandals to repair their own image while simultaneously dictating the parameters of scrutiny over their activity. In the context of this paper, the veneer of independence bestowed by Deloitte belies the true extent of ITV's involvement in managing the PRS investigation in concert with the official crisis narrative, including its undue influence over the scope and process of the investigation, and the timing and format of the eventual report release. Indeed, for all the media castigation directed at ITV throughout the crisis, that the broadcaster was able to appoint its own investigator of choice to examine its alleged and admitted wrongdoings and retain control over the investigation process and findings was never materially remarked upon, much less challenged. This is not to suggest that ITV's enrolment of Deloitte was purely a symbolic exercise aimed at importing an illusion of legitimacy during the crisis. Rather, it is to understand the rhetorical power of auditing - and Big Four audit firms in particular - and its value to organisational elites in managing crises and scandals, often for self-serving ends.

The "success" of the Deloitte audit in managing the PRS crisis for ITV deserves further critical reflection, not least due to the egregious and ethically problematic nature of the breaches involved. As pointed out in the lone *Guardian* commentary that addressed the actual audit process, or rather, its opaqueness, how Deloitte managed to uncover the PRS-related misdeeds and failures at ITV while ultimately working under the behest of the broadcaster warrants serious consideration. An important limitation of this paper relates to the lack of access to the operation of the Deloitte audit. While interviews with ITV, Deloitte and other related stakeholders informed the paper's understanding of the positioning of the Deloitte audit vis-à-vis the official crisis dramaturgy and its intended effects, they did not allow for an in-depth exploration of the

interests, attitudes, and constraints that shaped the audit engagement. Such an exploration would have provided a fruitful empirical basis for interrogating the purported value and legitimacy of auditing in crises and scandals, in particular those arising from organisational misdeed and wrongdoing. The practical implications are significant given the increasing tendency for auditors to be cast as neutral, independent fact finders in crisis communications when the conditions and consequences of their enlistment are anything but (Andon and Free, 2012; Chwastiak, 2013; Skærbæk and Christensen, 2015). In the case presented here, the enrolment of Deloitte ultimately facilitated the definition of the PRS breaches at ITV as operational problems amenable to audit and compliance-based solutions, hence displacing public debate on the ethically problematic premise of PRS revenue generation and its potential corrosive effects on television and culture. In so doing, the auditor is centrally implicated in sustaining not just a (hitherto) popular form of viewer participation in television, but also one that allows its client to continue making money from the ignorance of the viewer. This gives us pause for the purported value of audit in protecting the public interest, in a time where commercial sensibilities dominate professional trajectories in the audit field (Carter and Spence, 2014).

The lack of media interest in interrogating the Deloitte audit and its actual operation also suggests that the popularisation of accounting and auditing issues appears to be no natural task for mainstream media commentators, even when such issues play out within the everyday context of television. Indeed, this paper reveals how the role of the auditor proved to be no match against the greed and glamour of television executives and celebrity presenters in generating public attention. The lack of critical media scrutiny – especially by the tabloids which first “broke” the story on the PRS scandals – into the role of the auditor is argued to be a major contributory element towards the “success” of the Deloitte audit as a crisis management tactic. Furthermore, by consistently framing the PRS scandals around the issue of trust, the media could be said to have created the conditions that made audit-based interventions possible in the first place. The press debates around how broadcasters have abused and damaged the trust of viewers paved the way for a “transfer of trust” (Sztompka, 1999) from broadcasters to auditors to be seen as the appropriate solution to the crisis. That the Deloitte audit was portrayed mainly as sitting above the broader scandal further reinforced public perceptions of auditing as a neutral technology of assurance rather than an instrument that can be used to insulate powerful elites

from scrutiny and blame. Further research could usefully interrogate how media logics facilitate the discursive terrain for an audit society by scrutinising the practices, values and expectations in the popular press and how they mediate auditing narratives and outputs.

Chapter 3: Paper 2

“Lights...camera...audit!”: the appropriation and construction of audit in audience participation television

Abstract

This paper attends to the long-lasting consequences of the audit-based responses to the 2007 premium rate scandals in the UK television industry. Through an in-depth field study of audience vote verification in the 2017 National Television Awards (NTA), the paper explores how audit and assurance ideals are appropriated by agents outside the professional audit field to create a new infrastructure of trust following the scandals. In doing so, the paper draws on Giddens (1990, 1991) to argue that the NTA case can be understood as a mimetic adoption of the expert system of audit. It also elaborates on the implications of expert systems, showing that on the one hand, the dis-embedded nature of audit expertise facilitates its expansion into new domains. On the other hand, it could also result in audit expertise becoming more context dependent and thus more reliant on personal trust rather than systems trust.

1. Introduction

Recent decades have witnessed a steady incursion of audit expertise into many areas of contemporary Western society. Principles and procedures conventionally associated with financial attest auditing are now applied to domains as diverse as social work (Llwellyn, 1998), the environment (O’Dwyer *et al.*, 2011) and higher education (Free *et al.*, 2009). As audit becomes detached from its traditional institutional base of financial attest, it is no longer the preserve of any single group, notwithstanding the power and reach of the Big 4 and professional accounting bodies. The development of audit work now takes place in multiple spaces, where auditing concepts and systems can be adopted, mimicked, and re-interpreted by parties outside of the audit field, with profound consequences for the nature and role of audit. Yet, relatively little is presently known about the appropriation and enactment of audit and assurance ideals by such parties, especially in novel, unregulated contexts in the private sector (Free *et al.*, 2009). This research seeks to redress this neglect by examining the establishment of a discretionary “audit” of large-scale audience voting in a mainstream, high-profile television programme in the UK.

The entry of audit into audience participation programmes in the UK can be traced back to a series of scandals in 2007 exposing the endemic fraud and manipulation in phone-in television and radio programmes (BBC, 2007a). Implicating all major terrestrial broadcasters in the UK, these scandals prompted a succession of audit-based responses to restore public trust in broadcasting. But the most conspicuous of these was undoubtedly broadcaster ITV's appointment of Big Four audit firm Deloitte to undertake an independent review of its phone-in programmes at the height of the media frenzy surrounding the scandals. A year later, UK broadcast regulator Ofcom introduced a new audit regime requiring broadcasters using premium rate services (PRS) for voting and/or competition purposes to obtain annual verification of their PRS systems from an appropriate independent third party (Ofcom, 2008c). These audit-based responses have had profound consequences in the UK television industry that extend beyond formal regulatory provisions. In the decade or so following the PRS scandals, it has become common practice for broadcasters and producers to engage the services of a third-party assurance provider to oversee the processes and proceedings of audience participation programmes, despite there being no such formal requirement by Ofcom or any industry body.

It is this voluntary recourse to third-party assurance in audience voting television programmes that forms the focus of this paper. At a broad level, the assurance role in such programmes is not too dissimilar to that of the official scrutineer in major entertainment awards ceremonies. While the latter role is typically performed by a Big Four audit firm (Jeacle, 2014), the mixed economy of the UK television production sector means that no particular purveyor of assurance dominates participation television. Instead, accounting-trained auditors co-exist with assurance providers from a variety of backgrounds, including risk management, marketing and promotional compliance, and electoral service administration. The diversity of auditors operating in participation television provides an opportunity to examine how auditing ideals are adopted and enacted by actors whose understanding of audit and assurance are at most only loosely connected to financial accounting. It offers a window in which to witness the heterogeneity of audit expertise constructed in the absence of an established "right to audit". Recent innovations in audience participation methods such as online and social media voting provides further scope for exploring the socially constructed nature of audit expertise.

These issues are investigated through a field study of interactive participation television in the UK, with an in-depth case study of the 2017 National Television Awards (NTA). Broadcast on ITV, the NTA is an annual television awards ceremony in the UK where the winners are chosen via public vote. Since 2008, the show producers have been engaging the services of PromoVeritas, a promotional compliance consultancy, to act as independent adjudicator of the voting process and live proceedings. Comprising field observations of the 2017 NTA voting verification process and semi-structured interviews with a range of relevant stakeholders, the empirical inquiry is guided by two general objectives. First, it seeks to trace the antecedents of the diffusion of audit into interactive participation television in the UK. Second, it aims to explore how audit is operationalised and enacted in this space.

Analysis of the field data is informed by Giddens' (1990, 1991) writings on the conditions of expertise in modernity. Drawing on Giddens, this paper suggests that the diffusion of audit into audience participation television following the 2007 PRS scandals can be understood as stemming from a general faith in audit expertise. It argues that such faith has enabled audit expertise to be readily disembedded from its traditional context of financial statement auditing and re-embedded into ever new contexts, especially those with a weak knowledge base such as television. In the process, auditing discourse and practices have become more distributed across society and open to routine and continuous appropriation by actors outside the audit field. The case of the NTA audit is interpreted as one such instance. Examining how the NTA assurance provider and programme makers mobilise the auditing ideal of independence to fashion a new infrastructure of trust, this paper seeks to demonstrate that the social significance of audit lies in its appropriation by mainstream actors in the context of their daily activities. The term “appropriation” as it is used here is not to be taken as denigration of such practices as a form of “misuse” or “abuse” of audit expertise. Rather, it is used in the Giddensian spirit of capturing the reflexive manner in which the laity relate to, adopt and reconstruct expert positions in relation to the particular context of their everyday social world. The paper also considers the implications of such common sense understanding for the power of audit, examining some of the tensions and limitations in the way audit expertise in the NTA is trusted by the producer and the general public.

By examining assurance provision in a non-traditional domain by a non-accountant expert, this paper responds directly to recent calls for more empirical work on new auditable contexts beyond the confines of financial audit (Chapman and Peecher, 2011; Cooper and Morgan, 2013). Furthermore, it seeks to shed light on how core concepts of audit and assurance are conceived and enacted by actors and entities outside the professional accounting elite in the specific context of the everyday. With a few notable exceptions (Jeacle and Carter, 2011; Jeacle, 2017a), mainstream conceptions and mobilisations of audit expertise have been given little attention in the accounting literature. Yet, they hold considerable implications for our understanding of such broad issues as the social and institutional authority of audit and auditing experts, trust relationships between auditor and auditee, and the use and users of audit. The importance of exploring audit within its everyday cultural context (Jeacle, 2012) is heightened by its increasing pervasiveness in popular parlance.

The remainder of this paper is structured as follows. The following section provides an overview of the expanding scope of audit expertise in contemporary society. The third section describes the theoretical underpinnings of the paper, informed by Giddens' writings on expertise in late modernity. The fourth section explains the paper's methodological approach. The fifth section traces the antecedents of the penetration of audit into the field of audience participation, drawing on interviews with a range of stakeholders in the field. The sixth section is devoted to the NTA case study, focusing on the voting verification process and the enactment of assurance provision during the televised proceedings. The final section offers concluding remarks.

2. The expansion and transmutation of audit expertise

There is a burgeoning line of inquiry into the migration of discourse and practices traditionally associated with financial audit into an array of non-traditional domains. Animating this scholarship is Power's (1997) seminal work on the emergence of an "audit society". This phenomenon can be observed in the increasing use of the word "audit" in a variety of contexts in British society in the late 1980s and the 1990s. From environmental, medical to value for money audits, the growing variety of new forms of audit has enrolled a diverse population of auditors

and auditees into a regime of formalized checking and verification (Power, 1997, p.3). According to Power (1997), however, the essence of the audit society phenomenon is not the growth of the technical practice of audit, but the spread of the idea of audit - “the explosion of an idea that has become central to a certain style of controlling individuals and which has permeated organisational life” (p.4). While the idea of audit is one that is difficult to specify, it is precisely this ambiguity in the idea of audit that allows it to become attached to various goals of accountability, transparency and control, and lend legitimacy across a range of organisational and social contexts (Power, 1997, p.6).

Audit is a product of habitat, inextricably bound up with prevailing societal norms, attitudes and expectations with regard to trust and risk (Power, 1997, p.2). While the presence of trust “releases us from the need of checking” (Power, 1997, p.1), the eroding influence of traditional institutions of power such as community and state has given rise to the need for new sources of trust and new ways of processing risk. Increasingly, this vacuum is being filled by audit in its various guises, with “new objects and practices continually being made auditable, and now ‘assurable’, as old ways of doing them break down” (Power, 2003, p.388).

The growing significance of audit as a source of trusted expertise in contemporary society is perhaps most evident in the rising demand for discretionary assurance services in novel, unregulated contexts. An illustrative example comes from Free *et al.*'s (2009) study of the audit of the *Financial Times (FT)* annual MBA rankings by Big Four audit firm KPMG. In an environment where MBA rankings were regarded with widespread suspicion and scepticism, the enrolment of audit served to imbue the *FT* rankings with legitimacy and differentiate the *FT* rankings as more “reliable” than other providers of MBA rankings (Free *et al.* 2009, p.136). This is despite the fact that the *FT* rankings are compiled using a combination of audited and unaudited data, with the relative contribution of the latter far outweighing the former (Free *et al.* 2009, p. 132). Free *et al.*'s (2009) findings support Power's (2003) observation that the legitimacy of auditing may accrue with little regard to the efficacy of actual procedures underlying the audit process. The study also provides important insights into the construction of audit expertise in new contexts, drawing attention to how the engagement scope and audit

procedures were determined in a much more pragmatic, negotiated manner that rhetoric would suggest.

That the credibility of practices performed in the name of audit appears to be largely *prima facie* presumed is also noted by Andon and Free (2012) in their study of the role of audit following the breach of salary cap by the Melbourne Storm Rugby Club. In their analysis, many of the legitimating benefits of audit were seen to accrue even before the production of the final audit reports, leading the authors to suggest that “the very idea of audit” can be a powerful legitimating resource in crisis situations (Andon and Free, 2012, p.150). The authors also draw attention to how audit expertise could transmogrify within new spaces, noting that the concept of independence was seen as less crucial in the context of uncovering fraud and cheating in the salary cap system. This theme is further explored in a follow-up study by Andon et al. (2014) examining the strategies used by salary cap auditors in Australia and Canada to establish legitimacy in their respective fields. Revealing the importance of local knowledge, experience and connections in salary cap auditing, the paper highlights that historical markers of audit expertise may not automatically translate into new spaces. The potential limits of the jurisdiction of professional auditing expertise is also illustrated in a study by Barrett and Gendron (2006). Examining the difficulties encountered by auditors from a Big Four firm in their attempts to promote a line of WebTrust accreditation, the study highlights the importance of active agentic work by auditors and other assurance providers in promoting and legitimising their expertise in new domains.

As new audit spaces require new roles and new approaches, audit may assume a combination of new and familiar ideas and practices (Andon et al., 2015, p1416). This can be observed in the low-key presence of the auditor at film and awards ceremonies, which stands in sharp contrast to their conspicuous positioning in crisis situations. Yet, as Jeacle's (2014) analysis of the role of Big Four firm Deloitte as the Official Scrutineer in the annual film awards ceremony of the British Academy of Film and Television Arts (BAFTA) demonstrates, the largely ‘backstage’ presence of auditors does not negate their significance in imbuing the awards ceremony with legitimacy and integrity. This suggests that despite its permeability, audit expertise is highly situated and constituted in no small part through user understanding in local contexts. This theme

is brought to the fore in O'Dwyer et al.'s (2011) study of sustainability assurance. Examining how non-financial audit trained assurance providers working in a Big Four firm lobbied for more user-focused and expansive forms of assurance, the authors highlight the evolving democratisation of assurance in new spaces. Such user-oriented trends can be similarly observed within online platforms of assurance such as eBay (Jamal and Sunder, 2011), TripAdvisor (Jeacle and Carter, 2011) and Amazon.com (Jeacle, 2017a), where the authority of expertise is placed squarely in the hands of the regular user or consumer rather than the professional.

Taken together, extant literature on the penetration of audit expertise into new arenas illustrate the ever-expanding power of audit in contemporary society. At the same time, it highlights that the legitimating quality of audit is neither all-pervasive nor inevitable. As audit logics become transmogrified in alternate domains, conventional markers and forms of expertise may not automatically warrant recognition and authority. This study seeks to build upon this still emerging field of research by examining how audit expertise is adopted and enacted in the context of a populist entertainment programme. Little explored in auditing scholarship, the mainstream arena provides a fascinating window in which to witness the social significance and construction of audit expertise. To understand the diffusion of audit expertise into the mainstream, the paper turns to Giddens' (1990, 1991) writings on the conditions of expertise in modernity.

3. Audit as an expert system

In his analysis of late modernity, Giddens (1990, 1991) posits that trust relationships in contemporary society are inextricably bound up with systems of expertise. Unlike their premodern forebears, individuals living in modern times are confronted with a complex amalgamation of social relations established at a distance from local contexts of presence. A distinctly modern phenomenon, this is what Giddens terms disembedding, "the 'lifting out' of social relations from local contexts of interaction and their restructuring across indefinite spans of time-space" (Giddens, 1990, p.21). Expert systems, together with symbolic tokens, are identified as central to the disembedding of social relations (Giddens, 1990, p.22). From transport, medicine to banking, the expert systems of modernity range far and wide, penetrating

not only areas of technological expertise but also social and personal domains. Operating on the basis of abstract, universalised principles, expert systems have an inherent tendency to decontextualize skills and practices steeped in time and place. Through the accumulation and dissemination of “technical knowledge which have validity independent of the practitioners and clients who make use of them” (Giddens, 1991, p.18), expert systems provide guarantees of expectations that transcend the particularities of context.

In this vein, audit constitutes an exemplar of modern expert systems. The audit process entails the provision of expert judgment that traverses time and space, such that dispersed organisational activities from the past can be consolidated into a single audit report. In arriving at their judgment, auditing experts apply general principles and procedures such as controls testing, designed to produce functionally comparable outcomes in disparate domains. Notwithstanding the enduring ambiguity over what it actually produces, audit provides a key coordinating function. In the realm of financial markets for instance, the audit opinion provides standardized guarantees over the content of financial accounts, thereby facilitating the redistribution of wealth between different stakeholder groups in dispersed locales (Unerman and O’Dwyer, 2004).

As knowledge becomes increasingly organised through abstract systems of expertise, we witness the penetration of expert knowledge into a range of non-expert sites. Expert knowledge encircles everyday life and displaces pre-existing forms of local skills and knowledge, resulting in the “deskilling” of lay people (Giddens, 1991, p.137). The loss of control experienced by the laity in the face of expert knowledge is exacerbated by the specialised nature of contemporary expertise. Constructed through extensive codification and formalisation, the knowledge incorporated into expert systems is typically acquired through lengthy training and specialisation (Giddens, 1991, p.30). Given the pervasiveness of expert systems, no individual can hope to possess first-hand expertise in any more than a handful of areas of contemporary life – even experts in a particular area are laypeople in most other areas. At the same time, however, the expropriating effects of expert systems do not only travel in one direction. Stretched through disembedding across large distances, expertise has become more distributed across society; it is in principle available to anyone with the time, resources and ability to become trained. The reflexivity of modernity means that expert concepts, theories and findings routinely filter back into the mainstream,

further enabling lay agents to re-appropriate expert knowledge in one form or another (Giddens, 1991, p.22). It is in this context that systems of expertise come to encompass multiple sources of authority with frequently contested and divergent understandings.

With a plurality of knowledge claims vying for legitimacy, expertise in modern times is always provisional, contestable, and open to subsequent revision or abandonment. Under such conditions of thoroughgoing reflexivity, trust in experts and expert knowledge itself is no longer a pre-given. Rather, it has to be “worked on” and “won” (Giddens, 1990, p.121). Giddens distinguishes between two forms of trust that are at work in our reliance on remote and often incomprehensible expertise. The first, trust in systems, is derived from faith placed “in the workings of knowledge of which the lay person is largely ignorant” (Giddens, 1990, p.88). As knowledge becomes increasingly filtered and organised through systems of expertise, trust in impersonal principles have become a routine and necessary part of contemporary life. Often pragmatically based upon daily life experiences that suggest expert systems “generally work as they are supposed to” (Giddens, 1990, p.29), trust in systems does not presuppose conditions of co-presence. But such depersonalised trust cannot be sustained without the continual reproduction of a second, interpersonal form of trust – trust in persons. Encounters with individual experts or their representatives at “access points” of a given expert system play a key role in recasting the system’s principles to local conditions, thereby humanizing it (Giddens, 1990, pp.84-85). It is during such encounters that hitherto disembodied expert system is re-embedded into the local context (Giddens, 1990, p.80). A visit by the auditors to the client’s premises can be regarded as a point of re-embedding the expert system of audit. Moments of re-embedding at such access points are critical in building interpersonal interactions that sustain system trustworthiness (Giddens, 1990, p.87). As such moments are typically periodic or transitory, the presentation and demeanour of experts and system representatives can be especially important in reinforcing system credibility and trust.

As points of connection between lay actors and representatives of expert systems, access points are also “places of vulnerability for abstract systems” (Giddens, 1990, p.88). At access points, expert systems can be exposed to be fragile and fallible, leaving lay actors in doubt of the expert’s claims to knowledge and the system’s trustworthiness. Modern media facilitates greater

reflexivity by raising awareness of the fallibility of experts systems in a rapid and global manner. From the collapse of Arthur Andersen and Enron to the 2008 global financial crisis, the widespread media coverage of recent large scale audit failures have led to heightened non-expert awareness and reflexivity about the risks of placing their trust in the expert system of audit (Unerman and O'Dwyer, 2004; Mueller *et al.*, 2015). While high profile failures may awaken latent attitudes of scepticism towards expertise, a total withdrawal of trust in expert systems is not an option for most people living in modern societies. Instead, people rely on expert systems as a matter of course while pragmatically accepting that their decision entails certain risks of system failure (Giddens, 1990, p.90). In other words, reliance on experts and expert knowledge calls for a leap of faith from users.

Giddens's writings on expert systems provides a useful frame for exploring the expanding role of accounting and audit in contemporary societies such as Britain. Within the accounting literature, scholars have drawn on Giddens to view accounting and audit as expert systems and examine their role in engendering systems trust in the financial markets (Unerman and O'Dwyer, 2004) and beyond, including supermarket retailing (Free, 2008) and travel (Jeacle and Carter, 2011). Giddens' deliberations on the universal, disembedded character of expert systems have informed empirical research on the coordination of multinational audit work (Barrett *et al.*, 2005) and the expansion of the expert system of accounting and audit into new markets by professional institutes (Barrett and Gendron, 2006; Fogarty *et al.*, 2006). This latter strand of work is particularly relevant for the purposes of this paper, for it lends support to the idea that audit expertise can be abstracted out of a particular context, transferred and applied to new localities.

Building on this body of work, this paper draws on Giddens (1990) to facilitate an insight into how audit is transplanted into the new context of participation television based on a general level of trust in expert systems. The transference of audit expertise from one area to another can be understood as stemming from a general faith in audit as an expert system. Such faith can be especially important in novel settings where there is no specific or codified set of knowledge that auditing experts can reliably invoke to legitimise their services (Fogarty *et al.*, 2006). This paper also seeks to explore the broader implications for audit expertise as it becomes increasingly detached from its traditional institutional base of financial audit. As audit discourse and practices

become more diffused across society, they can be routinely re-appropriated and transmitted by actors outside the audit profession to serve their own ends. Compared to the more esoteric forms of techno-scientific knowledge and the more socially sanctioned bodies of expertise such as medicine and law, audit is far more permeable and susceptible to incursions by the laity and practitioners from non-traditional backgrounds. As Power (1997) persuasively demonstrates, the very idea of audit itself can be appropriated and deployed to serve various political and social goals, often with little regard to the actual efficacy of the processes and practices carried out in its name. Prior auditing research that draws on Giddens' (1990, 1991) writings on expertise has tended to concentrate on jurisdictional expansion and conflict in the context of professional auditing (e.g, Barrett and Gendron, 2006; Fogarty *et al.*, 2006; Smith-Lacroix *et al.*, 2012). In contrast, the “filter-back” processes (Giddens, 1991, p.144) whereby auditing concepts and practices are re-appropriated and applied by actors outside inter-professional settings have been by and large unexplored. It is this phenomenon that this paper seeks to capture by examining the enactment of audit in a populist entertainment programme by non-accounting actors based mainly on a broad understanding of independence.

4. Methodology

This paper adopts a case study approach. A widely used methodology within interdisciplinary accounting (Cooper and Morgan, 2008; Humphrey and Scapens, 1996), a case study comprises an intensive, in-depth investigation of a specific phenomenon with a view to identifying issues and generating insights (Bryman and Bell, 2011, p.47). A flexible research design, case study research can involve single or multiple sites at various levels of analysis, from single persons, projects and organisations to entire fields and industries (Eisenhardt, 1989). A case study approach is considered appropriate for this paper as it allows detailed exploration of the creation and operation of audit practice in the particular context of television broadcasting, as well as the ideals and meanings attached to such practice. Particularly valuable for facilitating an “understanding and theorising the content, processes, and context of the practice of accounting” (Berry and Otley, 2004, p.231), a case study is consistent with the paper’s broader aim to situate the expansion of audit expertise within its social, political, and institutional context. It is also

well suited to the exploratory nature of the paper's research focus on audit practices in novel domains.

A full ethnographic approach would have also been appropriate for the research concerns and likely yielded richer longitudinal empirics on the operation of audit in practice and the extent to which it is implicated in the actual shaping of participation television. However, it was felt that the unfettered and sustained access necessary for such an approach would be more likely to cause resistance, given the time commitment involved and the researcher's status as an outsider without personal connections in the media industry. Indeed, this proved to be the case over the months following the commencement of preliminary interviews aimed at identifying possible leads and negotiating field access. Between February and October 2016, broadcasters, producers and assurance providers in participation television were contacted through a combination of direct approach and snowballing, leading to 20 semi-structured interviews (see Appendix 1)⁸. While the interviews were helpful for gaining a field level understanding of the origins and purposes of assurance in participation television, none of them resulted in further field access until September 2016. The breakthrough came in the form of permission from broadcast verification provider PromoVeritas to observe the company's audit of the audience vote at the 2017 National Television Awards.

With no other offers to conduct field research materialising, the case study design was firmed up at this stage in view of the research objectives and the pragmatics of maintaining access to the NTA case site. The incorporation of interviews and observations around key stages of the NTA audit engagement was felt to be appropriate for achieving an understanding of audit practices in the context of a high profile participation television event without unduly interfering with the day-to-day, project based operations of the host organisation PromoVeritas. Once access was confirmed by the Managing Director, the researcher made two visits to PromoVeritas' office in London in October 2016 to observe the verification of audience votes received online during the longlist stage. In the same month, the researcher also visited a data capture facility outside

⁸ To generate more leads, eight partners from the Big Four accounting firms and three directors from professional accounting institutes in the UK interviewed from January 2016 to September 2016 for another research project on the future of audit expertise were also approached for assistance. None were able to facilitate further introductions.

London to observe the verification of the postal votes. Over the shortlist stage, the researcher made another two visits to the PromoVeritas office in January 2017, one of which took place during the final round of verification on the day of the awards ceremony. All visits lasted more than 90 minutes, with observation of the final round of verification lasting over four hours. During the visits to PromoVeritas, the researcher shadowed the project manager in charge of the NTA as he verified the online votes, observing and asking questions as he worked. The researcher also attended the actual awards ceremony as a guest of PromoVeritas. While the researcher was not allowed access to backstage proceedings, another semi-structured interview was conducted with the project manager in March 2017 to understand the role of the independent verifier during the awards ceremony itself. All sessions at PromoVeritas were digitally recorded with permission and transcribed by the researcher. Two interviews with the show producers took place in June 2017. To obtain an industry perspective on the significance of independent verification in the NTA, a prominent television critic at the Sun, a popular tabloid newspaper in the UK and a media partner of the NTA, was interviewed in July 2017.

The case study design reflects an attempt to balance the research concerns with the practicalities of gaining and maintaining access. But the upside of such a compromise was the opportunity to observe the adaptation of audit within an empirical setting that demands a mix of old and new approaches depending on the voting mechanisms involved. Comprising two stages of public voting through the NTA website, premium rate telephony and post (for the longlist only) spaced out over three months, the NTA voting process is relatively straightforward and less time critical in many respects compared to other participation television programmes such as a reality television series. Initially perceived as a research limitation, the simplicity of the NTA facilitated the exploration of both traditional and novel audit practices in relative detail. The temporal spacing between the field visits and follow up interviews also allowed the formulation and revisiting of emergent themes and ideas over the course of fieldwork. Following Miles and Huberman's (1994) recommendation not to leave data analysis until data collection is complete, analysis of the interviews and fieldnotes began during the fieldwork process. Data analysis was undertaken in an inductive manner in keeping with the exploratory nature of the research questions (Eisenhardt, 1989). This entails comparing concepts and themes emerging from the data with those in established theoretical perspectives and existing literature. Coding of the

interview and observation data was conducted in two iterative rounds. The first round involved topic coding, where chunks of interview and observation data were identified and associated with a broad theme and given a label (Miles and Huberman, 1994). Notes taken during the voting verification process were also arranged chronologically to identify common and recurring events. The second round of coding focused on comparing and organising the first-order topic codes to develop links between them and identify broader conceptual categories. These emerging categories were then compared with insights from the existing literature on new audit spaces and expertise to identify possible theoretical constructs. The iteration between data and theory continued throughout fieldwork and the drafting and re-organizing of the field study empirics.

Before presenting the NTA audit engagement, the following section introduces the broader context for third party involvement in the show. Drawing on the first phase of interviews conducted to scope the field and identify opportunities for further access, it traces the onset of audit into participation television in the UK in the wake of the 2007 premium rate phone-in scandals.

5. Context: the disembedding of audit and its diffusion into participation television in the UK

Once confined to landline phone-ins, letter writing and interaction with studio audiences, audience participation in television today encompasses an array of large-scale interactive opportunities on and beyond the television screen. Such opportunities range from entering viewer competitions, calling a game show to be selected as a contestant, texting comments to be displayed on screen, raising money for charity, to voting for a favourite contestant or plotline. Facilitated by the interactive capacity and reach of new media and communication technologies, audience participation has emerged as a significant means for television broadcasters and programme makers to foster audience engagement in an increasingly fragmented and competitive media environment (Goggin and Spurgeon, 2007; Enli, 2009). This trend has been particularly pronounced in the UK, where digital convergence and multiplatform expansion have been one of the most advanced. From premium rate services, dedicated programme websites, mobile apps to social media, the UK television industry has been quick to embrace new

technology to integrate audience participation opportunities into a range of programming. Used most widely in entertainment and live programming, such opportunities have enabled broadcasters to tap into a growing participatory culture in contemporary media and its significant market potential. This is evident in the phenomenal success of the audience voting feature in talent contests and reality television programmes, underscored by the infamous claim that “more people vote to evict contestants from the *Big Brother* house than in general elections” (Robinson, 2007). Voting, as well as polls and competitions, has also grown to become an established and popular element in other entertainment and lifestyle programming, including studio-based game shows, daytime magazine shows, variety shows and award ceremonies.

While facilitating heightened levels and new forms of viewer engagement and interactivity, innovations in audience participation also pose significant challenges to television production. A recurring dilemma relates to the need to deliver television-friendly entertainment without unduly distorting contributions from the audience, rendered especially acute in the time-pressured environment of live broadcasts. Complicating things further is the increased complexity of the audience participation value chain, eluding even broadcasters and programme makers. As the participation television production process becomes more complex, it has also become more prone to technical glitches and malfunction, and more susceptible to editorial misrepresentation and deception. Despite these challenges, participation television in the UK was able to grow largely unencumbered by external scrutiny throughout the 1990s and most of the 2000s. However, this momentum was brought to a sudden and spectacular halt in 2007, following a steady drip of revelations in the British press exposing grave errors, manipulation and fakery in several PRS-based competitions, quizzes and voting programmes. No UK free-to-air broadcaster emerged untouched by these revelations, implicating much-loved, long-running programmes such as Channel 4 daytime chat show *Richard & Judy* and BBC children’s programme *Blue Peter*, as well as newer hits such as *The X Factor* and *Saturday Night Takeaway* on ITV (BBC, 2007a).

Triggering widespread public outcry, media coverage and parliamentary interest, the PRS scandals called into question core values of truth, fairness and accuracy long cherished in broadcasting, especially within the UK public service tradition. Culminating in a major crisis of

trust in British broadcasting (Tryhorn, 2007a), the furore set the stage for audit to emerge as the solution to the myriad systemic and ethical failings in the industry that were exposed during the crisis. A term previously scarcely associated with participation television in the UK, audit became a central pillar of the industry's public response to the unfolding crisis. In a matter of days after several of its flagship programmes made the news for PRS-related malpractices, ITV, the UK's biggest free-to-air commercial broadcaster, swung into action and appointed Big Four firm Deloitte to undertake an independent review of its PRS output dating back to 2005 (Gibson, 2007f). In the same move led by then-chairman Michael Grade, ITV also announced the suspension of all of its PRS-based participation programmes until programme-by-programme clearance was given by Deloitte (Dowell, 2007b). Other broadcasters also sought to placate and reassure the public by suspending programmes and initiating a mix of internal inquiries and investigatory audits, albeit in a far less conspicuous manner than ITV (Deans, 2007a; Holmwood, 2007d).

In Giddens' terms, these audit-based crisis responses set in motion a disembedding of audit expertise from its traditional financial reporting context, which allowed it to be decontextualized and transferred into the new domain of participation television in the UK. But what was disembedded here appears to have been not so much the technical knowledge base of audit as the programmatic elements embodied in the idea of audit. Specifically, it was the principles of independence and objectivity traditionally associated with financial audit that the beleaguered broadcasters sought to re-appropriate and mobilise in order to re-legitimise the premise of participation television in the light of the exposed PRS failings.

Audit expertise became formally embedded in this arena in 2008, with the introduction of a new licence condition by broadcasting regulator Ofcom following the PRS crisis. Under this condition, broadcasters using PRS for voting and/or competition purposes have to obtain annual verification of their PRS systems from an appropriate independent third party (Ofcom, 2008a). In this policy response, audit and verification are once again abstracted from their original association with financial reporting and used "within their general meanings of assurance, assessment, evaluation and checking" (Ofcom, 2008b, p.16) to instantiate a new programme of accountability. This new assurance regime has been explicitly positioned by Ofcom as an

independent system of expertise that would restore trust in participation television in the aftermath of the 2007 PRS scandals:

Verification by an independent third party will greatly enhance broadcasters' confidence – and more importantly, public trust – in PRS-based voting and competitions. It will also alert broadcasters quickly to deficiencies in compliance (Ofcom, 2008b, p.1-2).

The diffusion of audit into participation television has had profound implications extending beyond the scope of Ofcom's verification regime. In the decade or so since the 2007 PRS scandals, broadcasters and programme makers have voluntarily established various forms of checking and verification throughout the participation television production process, stretching the concept of audit beyond the retrospective verification of PRS systems. Of particular interest here is the expanding role of audit in participation television programmes that involve audience voting. Following the PRS scandals, it has become the industry norm for the voting process and live proceedings of such programmes to be subject to scrutiny by a third party unaffiliated with production. Not mandated by Ofcom, third party assurance has become a central means for broadcasters and producers to generate comfort on proceedings in the lingering shadow of the PRS scandals. Janice, a senior executive responsible for interactive compliance at Channel 5 explains the broadcaster's voluntary recourse to external verification in its flagship voting programmes *Big Brother* and *Celebrity Big Brother*:

It's kind of two-fold, really. One, it is a live show. It's a pressured environment, you need someone, we feel, to absolutely say "this is right, this is the result. I'm sat here and I've watched the entire show, I've watched the votes coming in, and I will put my name to this as a verifier". And secondly, I don't think our legal team would allow it to go ahead without a verifier, even if it is actually not specifically stated [in the Ofcom regulations]. I looked into it a couple of years ago about whether we actually need this cost of a live verifier, and it was a categoric "we won't run it unless they are in there with you".

The ever-looming threat of further regulatory scrutiny and intervention also serves to strengthen the perceived need for external verification and the comfort it provides. According to Kelly, another senior executive who oversees interactive programmes at Channel 5:

It just gives us comfort. It gives us the extra layer to take to Ofcom. You only need one vote result to go wrong, and suddenly, you don't have any credibility anymore. If we get

into trouble with Ofcom, that's the whole channel in trouble, right? It's our whole [broadcast] licence in jeopardy. To us, there's just no thinking about it.

With a long history of overseeing voting in major award ceremonies in the entertainment industry⁹, accounting-trained audit professionals seem well placed to provide third party assurance in participation television programmes. Indeed, Big Four audit firm PricewaterhouseCoopers has been acting as independent verifier of international song contest Eurovision as far back as 2010 (Russell, 2010). However, in the UK, assurance in participation television is by no means the exclusive territory of Big Four audit firms. This is in no small part due to the fragmented nature of the UK television production sector, comprising both in-house production arms of vertically integrated broadcasters (such as the BBC and ITV) as well as independent production companies. The mix of production models, combined with the voluntary nature of assurance in the field, has resulted in localised approaches to assurance engagements and a market for a small but diverse pool of providers. In ITV in-house productions, for example, the auditor's mantle is donned by the broadcaster's own specialist Interactive unit, established in 2008 following the PRS scandals. In other voting programmes, a third party unaffiliated with both the producer and the broadcaster is employed as independent verifier. Apart from audit firms, at least three such assurance providers were identified over the course of fieldwork: Beyond Dispute, a compliance and risk management consultancy; Electoral Reform Services, an independent supplier of ballot and election services; and PromoVeritas, the independent verifier studied in this paper. The choice of assurance provider in this space appears to be motivated less by institutionalised markers of authority and expertise compared to the characteristics and dispositions of the individual provider. Small, tightly knit production crews and the heightened pressure of a live broadcast environment means that trust and rapport accumulated over past working relationships appear to be crucial in delivering assurance in this context. As Chris Pressley, Director of Governance at ITV explains the reason the broadcaster does not impose any specific assurance provider upon independent programme makers:

⁹ PricewaterhouseCoopers has been overseeing the voting process and proceedings of the Oscars since 1934, while rival Big Four firm EY has been auditing the Emmys and the Golden Globe awards since 1973 and 1988 respectively. In the UK, Deloitte has been the official vote scrutineer of the BAFTAs since 2007 (Jeacle, 2014).

It's quite a high-pressure environment when you are handling votes on a live programme, everything hinges on that going smoothly. So a producer would tend to want to work with people they have worked with in the past.

The importance of personal ties in this assurance space is echoed by Kelly from Channel 5. With its current participation programme offerings consisting only of *Big Brother* and its celebrity spin-off *Celebrity Big Brother*, Channel 5 plays a bigger role in the selection of assurance providers compared to ITV. For the past few years, the broadcaster has chosen to engage voting service supplier Electoral Reform Services as independent verifier. The small size of the Interactive team at Channel 5 means that personal trust fostered through familiar, long-term working relationships appears to be paramount in grounding perceptions of expertise. In contrast, the disembodied, impersonal expertise of Big Four auditors appears to be perceived as a liability to building trust in audit practice, rendering whatever institutional prestige that might have been conferred by a Big Four stamp of approval irrelevant. Here, Kelly from Channel 5 elaborates on the broadcaster's choice of verifier and contrasts it with her experience of working with larger firms in the past:

There are only 6 in our team, compared to 45 at ITV. So we find Electoral Reform a very good fit - we are a small team, and they are. [...]

Compared to some of the big verifiers, their staff turnover is nil. We have had the same people year in, year out. They are sort of the same age as me. They are people who have worked in the business for a long time, they understand and know what they are doing. It isn't graduates who are learning how to fill in spreadsheets or tick boxes. [...] We don't need to be a glossy Deloitte name, it doesn't make any difference.

In summary, the heightened sense of vulnerability felt among broadcasters and programme makers since the PRS crisis has manifested itself in a growing reliance on audit as a means of managing the risks around participation television. Facilitated by a general faith in audit expertise, the concept of audit has been stretched beyond the checking of financial transactions to encompass the monitoring, checking and adjudication of television voting and competition entries. In the process, audit appears to have taken on highly localised meanings. How such meanings shape audit knowledge and practice in this field is examined through the case study of the NTA audit in the next section.

6. Case study: The 22nd National Television Awards

6.1 The NTA and PromoVeritas: the enrolment of independent verification

Dubbed the “people’s awards” (Ross, 2017), the NTA is the only major television awards in the UK to be based entirely on public voting. Since its inception in 1995, this annual event has been run by independent production company Indigo Television¹⁰. Billing itself as “television’s biggest night of the year”¹¹, the NTA features an array of the nation’s most popular television shows and personalities. Broadcast live on the ITV network from central London, the awards ceremony regularly attracts millions of television viewers¹² and receives significant coverage in the British media. Viewers vote in considerable numbers, with the 2017 edition drawing over 10 million valid votes in total, an increase of approximately more than 1.5 million from the previous year¹³. In a field dominated by awards that are largely if not exclusively decided by industry insiders, the public vote is a crucial ingredient to the NTA’s mainstream appeal. Each ceremony gives expression to the vicissitudes of public taste in television and popular culture more generally, often to the bemusement of professional critics (Lawson, 2013; Lawrence, 2017; Ross, 2017).

It was not until 2008, more than a decade into the show’s lifespan, that the need arose for third party assurance over the voting process and the results thereof. While the NTA was not implicated in any of the PRS failures that were brought to light over the previous year, the damage wrought by the crisis on the entire industry was such that producer Indigo Television and broadcaster ITV felt it necessary to voluntarily engage a third party to play the role of independent verifier from then on. As Kim Turberville, Executive Producer at Indigo Television explains:

It had all worked very well, and it wasn’t until 9 or 10 years later [after the NTA had launched] that ITV had some problems with some of their other voting shows. Then it became very necessary for all of us to be able to say “every year, this is audited” and

¹⁰ <http://www.itv.com/presscentre/ep1week4/national-television-awards-2015> [Accessed 25 April 2017]

¹¹ <http://www.nationaltvawards.com/> [Accessed 25 April 2017]

¹² <http://www.express.co.uk/showbiz/tv-radio/759332/NTAs-2017-Coronation-Street-ITV-viewing-figures> [Accessed 25 April 2018]

¹³ Source: Internal event report by PromoVeritas

have an adjudicator, completely independent of us and of ITV, who can verify that all the votes are as we say.

Appointed by Indigo Television, PromoVeritas has acted as independent verifier of the NTA since 2008¹⁴. Founded in 2002 by Managing Director Jeremy Stern, PromoVeritas is a UK-based company that began its life providing independent verification services to consumer brands and agencies running promotional activities such as competitions. Recognising the parallels between such activities and viewer competitions run by television broadcasters, sometime in 2006 the company made its first attempts to establish demand for third party verification in participation television but met with no success. It was only in the aftermath of the 2007 PRS scandals that opportunities opened up for PromoVeritas to expand its verification services into television broadcasting. As Jeremy explains:

Well, we as a company have been doing promotional compliance for brands, the things you see in supermarkets. I watch television like other people, and I wondered whether the same principles would work in a TV market. So I wrote to the BBC saying “this is what we do, and you run promotions, do you need any help?” And I did the same to ITV. And this was probably in 2006, and I didn’t get much of a reply. Then, ITV had a problem with their morning television show [...] Then the BBC had problems with *Blue Peter* and other shows, and somebody found our letter at the BBC. So the BBC called us in, and we did our first project for them.

Echoing interview findings in the previous section, the accounts of both Jeremy and Kim indicate that the idea of independent verification began to take hold in participation television largely as a reaction to the high-profile PRS failures. The crisis of trust in the television industry following the PRS breaches appears to have provided a valuable opportunity for PromoVeritas and other third parties to enter the field and position themselves as the new “guardians of trust” (Shapiro, 1987, p.635; Power, 1997, p.135). This is evident in the moralistic language that Jeremy uses to justify the need for third party verifiers in this field:

Trust, first of all it’s to maintain public trust. Secondly, the media have perhaps, in the past, thought that the laws don’t apply to them. Because they thought it’s editorial, it’s like writing a script, you can decide what happens. And I think it’s been a tough lesson that they realised that they can’t do that, and we are there to see that they do not.

¹⁴ <http://www.promoveritas.com/case-studies/national-television-awards/> [Accessed 25 April 2017]

Unsurprisingly, given the legacy of the PRS crisis, the rhetoric of independence continues to be fundamental to PromoVeritas' involvement in the NTA. For the producers, the presence of a third party verifier affiliated with neither themselves nor the broadcaster is felt to be necessary for maintaining public trust in the NTA voting process and award results. The fact that the NTA is broadcast on and paid for by ITV appears to make the need for verification by an independent outsider all the more necessary. The use of an independent verifier is perceived to safeguard not only the credibility of the award results, but also Indigo Television's own reputation as an independent programme maker within the UK television industry. As Andy Bates, Senior Producer at Indigo Television remarks:

The fact that we are an independent company is important because the BBC value this, Channel 4 value this, Channel 5, Sky - they all value it, they know it's important. So it's essential that we retain independence from ITV.

For the show producers, the credibility that third party verification bestows on the awards results serves to enhance the NTA's position as a currency of sorts in the UK television industry. While an NTA win may not confer the same prestige as other jury-awarded prizes, it nevertheless serves as a barometer of popularity that has some bearing on careers and decisions in the field of mainstream television. As Ally Ross, television critic at *the Sun* wryly observes, "people like Ant and Dec, who just win it every year - if they don't win it, that is when their careers fall off the cliff". By engendering trust in the NTA voting process and award results, independent assurance facilitates decisions that shape the contours of television. This is not unlike how a clean audit opinion from an independent auditor generates trust in financial statements and sustains order in the capital markets. According to executive producer Kim:

Industry figures study the NTA, the heads of BBC, Channel 4. It's quite a big thing to win an NTA, because it means you have got public endorsement. So that's why we want an adjudicator, really, to verify the votes. It's fair, basically.

The credibility of the public vote is in turn paramount in preserving the unique populist appeal of the NTA in a field shaped by expert-led systems of evaluation and consecration. While such systems command a respectable amount of prima facie authority and prestige, they have also come under considerable criticism for being excessively influenced by the subjective, often

highbrow tastes of pundits as well as industry and studio politics (Simonton, 2004). Viewed in this context, an awards ceremony that is based entirely on the public vote appears to serve as an antidote of sorts to the real and perceived biases that plague the awards industry. Having experienced first-hand the political manoeuvrings in the award giving process as an expert panel member, television critic Ally Ross explains his belief in the value of the public vote that lies at the heart of the NTA:

I've sat on a few of these awards, and, uh...they were full of people who didn't even watch television as far as I am concerned, they were just there...it was lobbying, that's what it was. You see the horse-trading that goes on, the bloc voting, and you can understand why the NTA exists and why it should still exist. Because it is, at the heart of it, a good thing. It is voted for by the public, for all their flaws, whereas awards like the BAFTAs just haven't got this.

Such a view does not automatically imply an uncritical acceptance that the execution of the NTA is free from bias. Indeed, a recurring point of contention among industry commentators is how the entire show is designed to favour broadcaster ITV from the start, either through the creation of particular voting categories or the excessive lobbying on ITV daytime magazine programmes throughout the voting period (Lawson, 2013; Ross, 2017). While such criticisms normally centre around editorial judgment (or lack thereof) rather than the public vote per se, there have been occasions where poor editorial decisions have led to questions over the integrity of the voting results. This was the case back in 2010, where broadcaster ITV was accused of fixing the NTA to help its flagship soap *Coronation Street* win the ceremony's top soap accolade "Most Popular Serial Drama". The allegations were fuelled by the airing of a three-minute showreel marking the soap's 50th anniversary during proceedings, while a live phone vote was still underway. That other rival soaps were not afforded similar exposure during the live vote provided ammunition for the BBC as well as the viewing public to accuse ITV of bias and demand a breakdown of voting figures to be released (Daily Mail, 2010). However, the controversy was short-lived, thanks in no small part to the swift intervention by independent verifier PromoVeritas, who publicly confirmed that *Coronation Street* had already been leading the race at the start of ceremony and maintained its lead throughout proceedings (Green, 2010). Here, the presence of an independent verifier appears to have not only offered the show a form of protection over questions concerning the credibility of the voting results, but also diverted attention from the

underlying issue of potential editorial bias. The symbolic value of auditor independence was such that the other broadcasters accepted PromoVeritas' confirmation of the voting results even though the actual voting figures were withheld by ITV as a matter of policy. The reflexive manner in which auditor independence was mobilised to bring closure to this dispute can be gleaned from Executive Producer Kim's comments:

It was important that the confirmation came from Jeremy and not us, absolutely. Also, it satisfied the BBC, and then they just said "we're really sorry, we're just poor losers" [laughs]. But they needed to have that kind of bite, and Jeremy was able to go back very quickly and say "this is the result", and everyone went "okay, fine".

Overall, owing to the legacy of the PRS crisis, the notion of independence appears to be central to PromoVeritas' role in the NTA. The manner in which auditor independence is mobilised to enhance and protect the credibility of the public vote, and by extension the reputation of the producer and the broadcaster, is resonant with how the mere presence of an external auditor as "independent ritual priest" (Power, 2003, p.385) serves to bestow credibility over a company's financial statements. The authority commanded by the auditors in both contexts stem in no small part from the independence vested in their role (Malsch and Gendron, 2009). While the notion and mobilisation of independence in this context appears to differ little from the domain of financial audit, significant departures were observed in the way auditor expertise is conceived and enacted in this space. These are explored in the next subsection.

6.2 Voting verification: the construction and transmogrification of audit expertise

6.2.1 Audit expertise as constituted by the client

Unlike the more esoteric sciences characterised by a canon of top-down, formalised, prescriptive knowledge, the boundaries between expert and lay knowledge in participation television have been for the most part deliberately constructed to create a new infrastructure of trust in the wake of the PRS scandals. Previously part and parcel of the editorial work involved in participation television, the handling and checking of voting entries are now demarcated as part of the job of an auditor. A more prosaic reason relating to this demarcation relates to the rising popularity of online voting (typically offered for free) in the advent of digitalisation, which has enabled new

ways of voting manipulation. For the producers, detecting voting manipulation in the digital environment calls for the expertise of a “professional” auditor. As Senior Producer at Indigo Television, Andy Bates explains:

The manipulation of voting, it happens, certainly with online voting, whether it’s robots or whether it’s people using multiple email addresses and pressing a few buttons at a time. So that’s the crucial thing that Jeremy’s involvement prevents, to ensure that we are fair. And that, we can’t do that [laughs]. That’s a proper professional’s job.

Andy’s use of the word “professional” is revealing given that formal training and qualifications – typical markers of professional expertise in financial audit – appear to be less relevant for assurance provision in the context of a mainstream participation television programme, compared to first-hand experience and understanding of audience participation technology and their potential pitfalls. Rather than formal qualifications, professional credibility in this context emanates from a “track record” in overseeing consumer promotional activities on a variety of media platforms including dedicated websites and social media. Traversing the worlds of marketing, law, the media and the lay public, PromoVeritas’ experience as independent verifier in the field of promotions translates neatly into the field of participation television. Interviews with the producers at Indigo Television reveal that PromoVeritas’ ability to understand voting technology not just from the perspective of programme production but also that of perpetrators of voting manipulation makes them a valued assurance provider. As Senior Producer Andy elaborates:

We make TV programmes, so what categories we have, whether we do a live vote, it’s all driven purely by editorial – will the viewer like this, will the viewer engage with this - that’s the driver for us. And Jeremy is our kind of check, we check in with him to make sure that the stuff we want to do is going to work, fairly and evenly, and not disadvantaging anybody. [...] He sees things from a different angle. We’ll go charging through saying “we’ve got this great idea, darling” and he’ll go “hang on, what about that?”

Andy’s demarcation of what constitutes editorial and assurance work offers a window into the socially constructed boundaries between expert and lay knowledge. Dislodged from its traditional institutional base of financial audit, audit expertise is in this case constituted as checking in the broad sense of the word. At the same time, it is also highly embedded in the specific context of participation television, with its own distinctive blend of languages, mindsets

and skills. Being able to understand and communicate voting methods in a manner that is concise and accessible to a mass audience means that PromoVeritas is not only able to uncover voting manipulation but also advise on the suitability of new voting methods and check that all such methods are communicated clearly in the terms and conditions of the vote¹⁵. In contrast, the detached, technically oriented mindset and language of accounting-trained professionals appears to be anathema to creatives such as television producers, especially those from small, independent production houses such as Indigo Television. As Senior Producer Andy explains:

He [Jeremy] has got that kind of language that – where you have got small print, he understands the kind of language to communicate that. Rather than say, a set of accountants, or a set of lawyers, you know, he understands that, which is what we are about, so we get on. I mean, if someone asks what Jeremy is about, he’s not an accountant [laughs]...

The producer’s repeated references to Jeremy, the Managing Director of PromoVeritas, rather than the company itself throughout the interview further suggests that audit expertise is in this case embodied primarily in the individual verifier and their personal qualities. This, as we shall see, has material implications for the ways in which expertise is enacted and trusted during the voting verification process.

6.2.2 Detecting vote manipulation: intuitive, non-codifiable expertise

As independent verifier of the NTA, PromoVeritas is responsible for ensuring fair implementation of the public vote. In the show’s current format, voting is held in two stages. In October, the public is invited to vote via the NTA website, PRS or post on a longlist of nominees across 15 categories. Compiled by the show producers, the longlist features some of the most watched shows in the UK and their stars based on viewing figures from the Broadcasters Audience Research Board (BARB), the official source of television ratings in the UK. The longlist round is used to derive the shortlist announced in January of the following year, where the public is again invited to vote, this time via the NTA website or PRS only. The results from both rounds are added to derive the eventual winners, which are revealed in the televised awards

¹⁵ The terms and conditions of the NTA vote are drafted by PromoVeritas’ in-house legal team.

ceremony held in late January. PromoVeritas' main tasks involve verifying the accuracy and integrity of entries received throughout both voting stages from all valid methods and ensuring that the correct results are announced during the actual awards ceremony. Joe Faine, senior project manager at PromoVeritas, is responsible for overseeing the NTA audit engagement.

During each stage of voting, two rounds of verification are performed on the voting data: an interim check in the middle of the voting period, followed by a final check after voting is closed. At each of the checkpoints, Joe receives two sets of voting data in Excel spreadsheet format: the online votes from a company called Ten4 that manages the NTA website, and the PRS votes from Harvest Media, a supplier of audience participation technology. Harvest Media conducts their own checks on the PRS votes, before sending the data to Joe. Postal voting, which is only available during the longlist, is audited not by Joe, but by a freelance auditor who is contracted to oversee offsite engagements on behalf of PromoVeritas¹⁶. This leaves Joe to concentrate on verifying the online votes in the London office. The relatively small scale of the verification work involved means that Joe works alone rather than in a team.

Compared to the online votes, the verification of the PRS and postal votes involves relatively routine checks, made all the more straightforward by their declining popularity with audiences in the digital age. For the PRS votes, Harvest checks the phone records to ensure that each telephone number is entered only once in each voting category before passing the data to Joe. As for the postal votes, a traditional paper-based audit trail is used. Available from *the Sun* newspaper as well as *Heat* and *Radio Times* magazines, paper voting forms are sent via Royal Mail to Fletchers, a data entry company outside London, where they are opened, counted and recorded in an Excel spreadsheet. These records are then checked by PromoVeritas during an on-site audit visit a few days after the conclusion of the longlist voting stage. Observed by the researcher, this audit involves reviewing samples of hard copy entries against a set of criteria set

¹⁶ Apart from its core team in the London office, PromoVeritas employs a team of over 25 independent auditors nationwide who oversee offsite engagements such as prize draws on behalf of the company, often at short notice. These auditors do not necessarily possess professional qualifications and experience in auditing, but they typically come from respectable backgrounds such as law enforcement. Source: informal interviews with postal vote auditor and NTA project manager Joe Faine. See also <http://www.promoveritas.com/about-us/our-people/> [Accessed 22 May 2018]

out in advance by project manager Joe. Ten samples are selected from each batch of postal entries (sorted by Fletchers according to day of post and publication) and checked against their corresponding electronic records for accuracy. The sample entries are also checked to ensure that they comply with the voting rules (e.g., all votes must include the name and address of the voter), and scrutinised for signs of multiple voting (e.g., similar handwriting on different forms claimed to be from different voters). Lasting just under two hours, the postal vote audit is concluded with an inspection of the facilities for storing and destroying the entry forms once the awards ceremony is over. Following the completion of the audit, Joe receives the electronic records of the postal vote from Fletchers, along with a formal report from the postal vote auditor confirming that no exceptions have been noted.

Overall, the verification of postal voting involves a relatively straightforward application of sampling procedures that are not dissimilar to those carried out in conventional financial audit engagements. Online voting, however, does not lend itself as easily to traditional audit sampling. A relatively new voting method introduced in the NTA less than a decade ago, online voting has been steadily growing in popularity¹⁷ thanks to the ubiquity of Internet access. Further boosting the uptake of online voting is the fact that voting via the NTA website is free, as with most online voting mechanisms used in participation television and elsewhere. Designed to maximise participation by making it as hassle-free as possible, the online voting form requires entrants to supply basic details including their name, email address, and postcode before casting their votes, with no account creation or log-in necessary. With 15 award categories ranging from “Best TV Judge” to “Best Drama Performance”, the form allows entrants to vote in select categories and skip others that may not of interest. While it makes participation significantly quicker and easier, online voting is also significantly more open to manipulation compared to PRS and postal voting. With no user authentication procedure in place at the point of entry, the process can be sabotaged manually by persons submitting multiple entries using fake names and email addresses. More pertinently, it is also susceptible to sophisticated manipulation by bots, which are automated scripts created to submit multiple votes. The potential for vote manipulation online is exacerbated by the existence of black markets in certain countries where online votes

¹⁷ In accordance with the wishes of the show producers, the breakdown by voting platform is not disclosed.

can be routinely bought in bulk at cheap prices to sway the results in favour of a particular contender. The audit of the NTA online votes is thus centred on identifying attempts of vote manipulation, and this is done by examining and spotting patterns in the raw voting data itself.

Along with the entrant's personal details (name, email address and postcode) and vote in each category, all entries are stamped with a date, entry and exit times, and the entrant's IP (or Internet Protocol) address. Using geo-location software, the NTA Web provider Ten4 is also able to deduce and record the country where each entry comes from. Running into hundreds of thousands at each voting stage, the sheer number of online entries means that going back to every single vote to verify its authenticity is simply not possible. Instead, Project Manager Joe filters the data against a number of "red flags" that indicate possible vote manipulation. One such "red flag" is the entrant's IP address. Joe begins the verification process by filtering the data for IP addresses that contain multiple entries. A numerical identifier of devices connected to a common network, IP addresses are in this case used as a proxy for the presence of unique individual voters, with those containing multiple entries above a certain threshold indicative of mass vote manipulation. This method is far from fool-proof, as multiple entries from the same IP address could simply be coming from individuals casting their votes from communal spaces such as halls of residences and offices. The next step, which constitutes the bulk of the verification process, thus entails examining these votes on a batch-by-batch basis for other patterns of vote manipulation before deciding whether to disqualify them from the final vote count. This involves considering each batch of same-IP votes in conjunction with other pieces of information such as names, email addresses, voting times and overall voting pattern.

Some batches present unmistakable signs of vote manipulation. For example, strings of votes occurring over robotic intervals (e.g., one entry every minute) can be safely disqualified as inauthentic. So too, can entries that bear invalid email addresses, including disposable email accounts. Free and easy to create, such addresses cannot be traced back to individual persons as they expire after a certain time period elapses. Sometimes used by people who wish to avoid having their main (legitimate) email accounts spammed, disposable email addresses are also widely used to manipulate online votes and polls. Here, Joe describes a relatively unambiguous

case for discarding a batch of same-IP entries submitted under Yopmail, a disposable email account:

Yopmail, it's one of about 900 disposable email accounts, which means you can use it to sign up for something without being recognisable as a person. So that is a very clear red flag of a problem.

So with this IP address, you would take the email being used as an indication, the voting pattern as an indication, maybe the names - they are using very, very simple names here, they are using duplicate names - and you would essentially say you want to discount this IP address from the final vote.

With valid email addresses and genuine-sounding names, other same-IP entries are less clear cut and require further probing. To ascertain the authenticity of such votes, Joe searches for "voting patterns" that could indicate manipulation. From the categories and contenders voted for, to the time of vote and the time interval between each entry, Joe looks at various attributes of vote-related data and cross-references them to identify suspicious patterns. For example, consecutive entries for a particular contender and no one else combined with close, robotic timings between each entry would constitute a clear case of questionable voting. As Joe describes:

Okay, this one – live.co.uk, live.co.uk...from my point of view, there's a chance that this could be a [student] hall of residence, a lot of sort of non-professional email addresses, the names look fairly legitimate to me. So what we do then, if they don't bear any fruit we look at the voting patterns. Now see here...you don't get this sort of voting pattern if it is legitimate. You have got a whole patch here where they are not voting for anything apart from [name of British soap actor] – this is vote manipulation, so you'd put a note here saying "questionable".

Rather than using a formal, systematised checklist or workflow, Joe relies on his intuition and common-sense knowledge to look for suspicious voting patterns. The process fundamentally consists of fluid, *ad hoc* judgment calls, as voting patterns need to be considered with reference to the circumstances surrounding a given show or star as well as broader social and cultural trends. What looks like bulk fraudulent voting at first glance may well be the result of fans voting *en masse* in genuine support of particular shows and stars. As Joe explains, "something to consider when you are looking at this data, you might think "oh this is a pattern because there are loads of votes for [name of British soap actor]", which might be because he's actually just a very

popular person and lots of people are voting for him”. Bulk voting could also come from programme makers and broadcasters voting in support of their own shows and stars, which does not contravene the NTA rules as long as it does not involve multiple voting by a single person. Judging whether such votes are valid or not requires that Joe draw on a combination of tacit knowledge and experience-based intuition on a case-by-case basis. The following excerpt illustrates how Joe probes the substance behind a batch of same-IP votes exhibiting a heavy sway towards BBC shows by piecing together information such as vote timings, email addresses, and postcode with his own knowledge of the broadcasting industry:

So what have we got here? Same IP, very similar emails, literally all Gmail, they are not company emails. Their names - Anna Carson, Sandy James - there is a pattern here. What does the voting pattern look like? The timing is pretty sporadic, it's over a five-day period, and in terms of time of the day, pretty sporadic. *Strictly Come Dancing*, *Poldark*...we are looking at...Graham Norton, Len Goodman...we are looking at a very heavy BBC sway here. What's TR postcode? Devon...Truro, that's where that is. BBC in Truro...yeah, there is quite a large production house for the BBC in Truro.

My only problem is the Gmail, really, and the...the similarities between the names and the actual email addresses, it's a bit of a dodgy one. That being said, all BBC employees are freelancers, they don't have a bbc.co.uk address, so you wouldn't find that here. [Referring to postcodes] That's Plymouth, that's Truro, that's Exeter...this actually could be valid. It's all following a pattern of BBC, but different things like *Night Manager*, *Cold Feet*, *Happy Valley*...they are all BBC, but they are different BBC. You can vote for your own shows, that's perfectly legitimate.

That the verification process does not involve systematised procedures and controls does not appear to have any significant bearing on the legitimacy of the NTA audit and the practices performed in its name, at least from the perspective of the auditor. Joe's response to the researcher's surprise at the absence of such procedures reveals a common sense, everyday understanding of auditing ideals and practices rooted in the presence of an independent third party and the minutiae of working files:

Researcher: These things that you have just described to me, is there someone who comes in and check what you are doing –

Joe: Audit it? [Pause]. It entirely depends. What could happen is, say someone didn't win, and there was a case saying they should have, then someone could request an audit. But everything we do will be recorded as Version 1, 2, 3, 4 as we go through it, it'll all be

completely traceable back to the original file. And there will be notes on why I got rid of stuff, why I have let it back in, it's all perfectly auditable. But really, we are the people who do this, we audit ourselves, we are an independent body, we have got no interest in who wins whatsoever, none at all, and that's the reason we are brought in. This is an audit of the votes, that's what we are brought in to do. If anyone queried it, we would be able to answer their questions.

At each of the four checkpoints in the voting process, Joe filters the data for questionable and invalid votes until he reaches "a tipping point" where the vote differentials do not materially affect the final results. Rather than a static number, the tipping point is a fluid threshold that changes at each checkpoint as more votes are received, and particularly so if they produce very close results. Determine the "tipping point" at which to stop checking is again an exercise of personal judgment on Joe's part:

What we will do is we will get to a certain point where...we'll check the postcodes, we'll check the IPs, we'll check the voting patterns, and we'll check the names. And we will get to a point, a cut-off point, because you can't go on continuously, you simply can't. We will then upload all the results into a template with the longlist, if there is anywhere where the discrepancy is 200 votes, I mean, where there is a small amount, we will revisit, we have to revisit. If it's cut and dry winners across the board, then that's enough.

The tipping point is also pragmatically determined by time constraints. The final verification of the shortlist data takes place after voting closes at midday on the day of the awards ceremony. This leaves Joe with approximately four hours to verify the data and confirm the winners' list in time for the proceedings that evening. According to Joe, the practicalities of verifying the results under time pressure on the day are not lost on the producers:

They understand that we reach a tipping point, we don't give them finite numbers, because it's something that happens afterwards that takes hours and hours of going through all of the votes.

Overall, the verification of the NTA votes appears to rely on a combination of relatively straightforward checks and specific judgment calls. Based on tacit, fluid, common sense knowledge of television culture and audience participation technology rather than codified procedures and standards, audit expertise in this context is grounded in the competence and judgment of the individual expert rather than a collective pool of expertise. Thus for audit expertise to have "the capacity to achieve outcomes" (Giddens, 1984, p.257) and exert power

within this space, the placing of trust in persons is at least as important as a general belief in audit as an expert system.

The role of personal trust comes to the fore in the authority accorded to the independent verifier's judgment concerning the feasibility of Twitter as a new voting platform in the NTA. In an attempt to boost audience participation, the producers were keen to introduce Twitter voting for the first time in the 2017 NTA for certain categories during the shortlist stage leading up to the actual awards ceremony. However, after several discussions between the producers, PromoVeritas, and a potential technology service provider, this plan was eventually aborted given the auditor's concerns about the "auditability" of Twitter votes. As with the official programme website, the Twitter platform is highly susceptible to fraud and manipulation. While explicitly forbidden on Twitter's Terms of Service, "fake" user profiles can be easily created using false information such as a fake name or photograph, as vetting performed by the platform is minimal¹⁸. Indeed, the attention economy on Twitter and other social media platforms has spawned a lively black market for fake accounts designed to simulate online influence and popularity¹⁹. While the online voting form does not eliminate the problem of vote rigging, it generates data that enables the authenticity and integrity of the votes to be ascertained and made "auditable" to a certain extent. In contrast, Twitter votes come attached with minimal information that could be demonstrably verified.

Once again, the scope and meaning of "auditability" in this case appears to rest in no small part on individualised expert judgment drawn from a fluid configuration of tacit information and localised experiences rather than codified knowledge. Here, Project Manager Joe describes how he had to draw primarily on his experience of working on other Twitter-based competitions at PromoVeritas to defend his judgment against claims from the potential Twitter service provider that they could verify the location of Twitter votes:

[The potential Twitter service provider] said they could geo-locate Twitter accounts, and we said "no you can't", because you can't. I don't know what they thought they could do,

¹⁸ Twitter currently has an authentication and verification program reserved for accounts of public interest, such as those run by public figures, celebrities and brands.

¹⁹ <https://www.nytimes.com/interactive/2018/01/27/technology/social-media-bots.html?mtrref=undefined>
[Accessed 20 May 2018]

but they couldn't...they said they could, we said they couldn't, and they could not prove they could. So that's the end of the conversation really. It's calling someone's bluff, isn't it?

We have the same sort of tools that they use, and we don't feel we would be able to do a good enough job on checking the votes are legitimate. But if we don't feel we can, we don't see how they can do it.

Here, audit is seen to actively shape the contours of popular culture by influencing the modes of participation made available in a popular audience voting programme. But the power of audit to effect such material consequences in this context is predicated upon trust placed in the judgment of the individual auditor, in the absence of codified knowledge or a traditional institutional base that the auditor can invoke to legitimise their judgment. While grounded primarily in individualised expertise of the auditor, such trust also appears to have been mobilised in a pragmatic, even instrumental manner, safe in the knowledge that the auditor would have to bear the brunt of scrutiny in the event of any controversy regarding the integrity of the voting process. As Executive Producer Kim Turberville explains:

With the idea that you could actually see the voting process and also Jeremy saying it's going to be very hard to verify the integrity of the votes, we just thought we shouldn't go there. Not yet.

Because if there are any questions, by broadcasters or by an artiste, about the voting process, Jeremy's the man who's got to stand up there and defend it. So if he's not happy, then we're not happy.

The aborted plans for a Twitter vote underscores the importance of personal trust in sustaining the general trust in audit as expertise becomes more localised and context dependent. Yet, judgment and competency of the individual expert can be precarious ground upon which to base the authority of expertise. This issue is surfaced in the following sub-section which explores how audit expertise is enacted at a particularly vulnerable point: the awards ceremony.

6.3 The NTA Awards Ceremony: the re-embedding of audit at a key access point

The NTA voting verification process takes place entirely "backstage" (Goffman, 1959) at PromoVeritas' offices, away from the show producers as well as members of the public. Taking place very much in the public eye, the NTA awards ceremony serves as a key access point where

lay actors encounter the auditing expert and/or their representatives. Crucial for instilling credibility and trust, such encounters allow audit expertise to be pinned down and re-embedded (Giddens, 1990, p.80) to the local conditions of the NTA. Focusing on the encounters between the auditor and the producer right before the televised event, and also the enactment of assurance expertise on the public stage, this subsection considers how trust in audit can be simultaneously threatened and reaffirmed at this critical juncture of re-embedding.

6.3.1 Encounters with the client

On completion of the final shortlist verification around three hours before the televised awards ceremony, Joe takes the winners' list and makes his way alone to the O2 Arena in central London, where the 2017 edition of the NTA was held. As Joe remarks, "effectively, and officially, no one's meant to know the result apart from me, until I actually get to the O2". Once there, he meets with the show's production team at a backstage area to disclose the results and discuss the running order of the show. Taking place "in a closed room where no one else is allowed in", the discussion this time "took significantly longer than it should have" due to various editorial dilemmas presented by unexpected wins in two categories. First, it emerged during the evening that the actress who had won Best Drama Performance would not be able to attend the awards ceremony. As Joe recalls, "they couldn't get her to the event, so they had to be absolutely sure that she had won". Second, the producers had expected a different winner in the Drama category, having gone to great lengths to secure the attendance of the stars of another popular drama. As Joe explains:

You and I discussed it previously, they have considerations about the results being fair and true, but they also have considerations about who they have got to go to the event. Now they were expecting *Drama A* to have won, due to the longlist and due to its popularity over the last 12 months. They had actually managed to get [name of A-list star] of *Drama A*, they got him seated at the front row, and he wasn't going to win. So, they were very concerned about that, and they also heard anecdotally from me throughout the day that the race was very close. So they wanted to have a discussion on that.

Due to the significant "knock-on effects" that both results would have on the narrative and running order of the live event, the producers required additional assurances. Joe explains that he

had to “go through the numbers” with the producers to reassure them that there had been no evidence of questionable voting in either category throughout the voting process. Specifically, he presented them with the number of votes that were taken off in both categories during the longlist and shortlist verification processes and demonstrated how “as a percentage, the amount of dodgy votes were not going to affect the results”. Joe also helped the producers understand the results in the context of the NTA demographic: “I simply pointed out that these are not *Drama A* viewers, these are *Ant and Dec*, *Saturday Night Takeaway* viewers; these are commercial [television] viewers. And *Casualty* is a very big show in that arena, certainly bigger than *Drama A*”. Joe’s narrative highlights the tension between lay scepticism and professional expertise that underpins encounters between experts and their clients at access points (Giddens, 1990, p.91). The whole expert system of audit is vulnerable during such encounters, as they determine whether the system of audit itself can be trusted or not. The difficulty of specifying and demonstrating publicly what auditors actually produce means that auditors “appeal instead to their expert judgment” to instil credibility and trust in the mind of the client (Power, 1997, p.28). Ultimately, for the legitimating capacity of audit to accrue, auditors must be trusted on what they produce. As Joe continues:

And apart from that, it’s just assurances. And to be perfectly honest, this isn’t going to sound great, but you just have to assure them, you just have to say, “I have seen all these votes, I am telling you, as the *independent*, I’m telling you as the person who has done this, this is the right result”. [...] All the show producers wanted was someone to say with absolute assurance that this was the result. That’s our job.

The researcher was not privy to the face-to-face interaction between Joe and the producers as it unfolded backstage on the evening of the event. Nevertheless, Joe’s comments allude to the importance of facework, or the correct presentation and demeanour of the expert in conveying impressions of confidence and competence in their own work (Giddens, 1990, p.83). Given the “essential obscurity” of auditing (Power, 1997, p.10), the management of impressions could be just as important, if not more, than the technical practices of checking and verifying in producing trust and comfort. This appears to be particularly the case in assurance contexts such as the NTA, where expert knowledge is for the most part individualised and improvised, rather than grounded in and legitimated by traditional institutional arrangements such as professional qualifications and standards.

6.3.2 (Non) Encounter with the public

Once the producers were satisfied with Joe's reassurances, his next task of the evening was to review the running order of the live show with them. As Joe explains, the producers "had a calling sheet which lists the performances, the presenters, the announcements, and ad breaks et cetera. So we went through it, we agreed that everything is in order. We went through who won, made sure they were in the right order so that they would be announced at the right time". He then witnessed the production team affixing the winners' names plaques to the trophies and preparing the winners' envelopes. Once ready, Joe and the producers would then re-confirm the trophies and envelopes are aligned to the running order of the show and sign off "a few documents saying that these are correct, true and in the right order". As Joe sums up this part of the evening, "the focus is on all the minute detail and red tape, and double checking and triple checking that everything can't go wrong".

For the rest of the evening, Joe was sat in the production suite backstage with the producer, overseeing the running order of the live show. He had no starring role in any part of the awards ceremony; unlike the auditor in Jeacle's (2014) study of the BAFTA film awards ceremony, he did not even make an appearance on the red carpet. Similarly, other than a mention in the closing credits, PromoVeritas itself was not seen or referred to in the televised proceedings. There were thus no personal encounters between the auditor and the viewing public during the NTA awards ceremony itself. The invisible role of the auditor during the awards ceremony was a deliberate decision by the production team, who felt that the conspicuous display of assurance provision was simply irrelevant to the spectacle of showbiz. According to Senior Producer Andy, "editorially, it's a bit cliché for us, to have a bloke on the red carpet with a box". The incongruity between audit and the fun and frivolity of a populist entertainment event is further captured in the following quip made by television columnist Ally Ross:

If you put it to a vote, and ask them what do you want, Aiden Turner²⁰ taking his top off, or a more prominent role for the auditor. [Laughs] I don't think we even need to count those votes.

²⁰ Aidan Turner is an Irish actor famous for his title role of Ross Poldark in the BBC series *Poldark*. He won an "Impact Award" at the 2016 National Television Awards for his performance in *Poldark*.

A more serious and theoretical explanation for the absence of the auditor in the televised proceedings relates to the way in which audit expertise is constituted by the viewing public. As highlighted in Giddens' (1990, pp.88-91) analysis of encounters between lay actors and experts at access points, enactments of expertise are always addressed to an audience, and are conferred legitimacy as "being expert" by that audience. A strict division between the frontstage and backstage of such performances is "part of the essence of professionalism" (Giddens, 1990, p.86). From this perspective, keeping the auditor backstage and away from the public eye minimizes the impact of human fallibility that could otherwise threaten the appearance of independence and undermine the trustworthiness of the NTA audit. As Executive Producer Kim explains:

Jeremy [Stern, Managing Director of PromoVeritas] is a very important part – I don't want to call him part of the team, because he's independent, but he is a very important part of the NTA. But we just feel that all the wires that are kind of backstage, we don't need to show that to people.

That being said, the NTA producers seem to perceive the importance of making the public aware of their use of an independent verifier. Rather than having the auditor make a public appearance on stage or the red carpet, however, the producers chose to incorporate this piece of information into a pre-recorded comedy skit shown during the live event. In the mock political broadcast, former shadow Chancellor Ed Balls thanked viewers for voting and the Royal Mail for counting the votes, "which were then independently verified". The full speech is reproduced below:

2016 was a year of difficult decisions. We are once more reminded of how crucial it is to actually use our votes. The National Television Awards is TV's biggest election. Your votes created tonight's shortlist of just 66 outstanding nominees. You voiced your opinion, with votes by post, online, and by phone, and through vote forms published in *Heat*, the *Sun*, *Digital Spy*, and the *Radio Times*. I must also thank Royal Mail for counting the votes, which were then independently verified. But above all, a big thanks to you.

This development showcases a reflexive adaptation of audit to make it credible and resonate in a mainstream context. The choice of Ed Balls to represent audit expertise at the NTA awards ceremony is not by chance. As a respected former Member of Parliament and former Shadow Chancellor who achieved newfound celebrity as a contestant on the 2016 edition of *Strictly*

*Come Dancing*²¹, a popular voting programme on the BBC, Ed Balls is aptly suited to conveying the integrity of audit on a very public platform while not detracting from the evening's entertainment. Now an established fixture within the annual ceremony, the practice of using of a celebrity figure to convey the message of independent verification in the NTA seemed to have emerged out of a perceived need to publicly reaffirm the integrity of the voting process in the long shadow of the PRS crisis. As Senior Producer Andy Bates explains:

Every year, we make a small film, and we mention it (independent verification) in there. For the viewer, it's quite dry information, nobody really wants to know that. We are not obliged to, but we feel that, as part of the show, we should be saying that it is independently verified, and so we do that.

While the presenter and storyline of the "film" varies from year to year depending on popular culture trends²², its underlying message about the voting process and the fact that it has been independently verified remains the same. As Executive Producer Kim Turbeville explains, "Every year, we try and do something which is the story of the year. We want people to pay attention, and by making it interesting, they pay attention to it – the voting process and how the votes were cast, which is important".

The producers' incorporation of audit into a comedic skit fronted by a celebrity suggest that using a powerful outsider to represent a given expert system at access points can in some contexts prove more effective in instilling credibility and trustworthiness than using individual experts themselves. This can be particularly important when expertise is grounded primarily in the personal characteristics and competency of individual experts, and thus lacks the public legitimacy and authority derived from formalised, institutionally sanctioned bodies of knowledge. PromoVeritas, for their part, seems to be cognisant of the potential vulnerabilities that come with exposing their localised expertise on a public, high profile access point such as the NTA awards ceremony. That PromoVeritas is not mentioned by name in the skit or at any point during the televised proceedings other than the closing credits appears to be a small price to

²¹ <https://www.thesun.co.uk/tvandshowbiz/1652021/ed-balls-comic-relief-2017-strictly-come-dancing-labour-mp-election-2017/> [Accessed 25 May 2018]

²² For example, in the 2016 NTA, the voting process and its independent verification was conveyed in a skit fronted by Fred Sirieix, the Maître d' on Channel 4 dating programme *First Dates*.

pay to protect their integrity and credibility as auditing experts in the space of participation television. As Project Manager Joe comments:

Oh I saw the script, but I would never have said “why is our name not there?” [Laughs] I mean, we did get credited at the end, so the fact that it’s announced that it is independently verified by a third party, anyone who is in the industry who hears that and wants to know more, we are in the credits. Everyone at home is not going to do that, because everyone at home switches over as soon as the programme is over. But if anyone is interested, then that’s enough, without being too pushy with our client, saying we want our name, we want our logo on the back, you know, it’s not going to happen.

The low-key role of the auditor also can be understood as emerging out of the specific context of participation television in the UK. Having been expediently constructed to fashion a new regime of trust following a series of scandals, the boundaries between expert and lay knowledge in this space is considerably more fragile and vulnerable to being undermined by competing claims compared to other fields of knowledge. Viewed in this context, the decision not to draw attention to the role of the independent verifier beyond a vague mention in a comedy skit stems from a desire to preserve the trustworthiness of audit, and by extension, the NTA itself.

7. Concluding discussion

This paper is concerned with the expanding scope of audit, the practices carried out in its name and the trust we place in it. Drawing on Giddens (1990, 1991), it explores these issues by conceptualizing the emergence of new audit spaces as an expansion of trust in audit as an expert system. As audit migrates from its original association with financial accounting into new domains of social and organisational life, it has come to attach itself to a variety of objectives and practices. Released from its traditional moorings, audit knowledge has become more mobile and free-floating, its expansion sustained by a general trust in audit as an expert system. The increasingly disembedded character of audit has facilitated the attempts of professional accounting elites to extend their jurisdiction into new audit spaces. At the same time, it has opened up more opportunities for auditing ideals and practices to be routinely re-appropriated, not just by professionals from adjacent fields but by social actors in the course of their day-to-day activities.

This paper has examined a mimetic, reflexive adoption of audit in the NTA, a populist entertainment programme. Dislodged from its traditional institutional base based on a broad notion of independence, audit is in this context understood in the everyday sense of the word to mean checking and adjudication performed by a neutral third party. While understood in this broad sense, audit also appears to have acquired a highly situated meaning in the context of the NTA. Primarily concerned with detecting voting manipulation, the audit practices carried out by the auditor appears to rely on a distinct mindset attuned to detecting anomalous voting “patterns” and interrogating their authenticity. Rather than deriving from a systematised body of knowledge that is the preserve of an auditing elite, audit expertise in this context is embodied in the personal characteristics of the assurance provider. In such a situation, the practice of crafting trust becomes a critical dimension to the enactment of expertise that is at least as important, if not more so, than the technical procedures of verification.

Arguably, the verification of award results through the scrutiny of raw voting data for signs of manipulation does not constitute “audit” in the sense it is commonly understood in the world of professional services. The mere colloquial use of notions and vocabulary traditionally associated with financial statement auditing does not necessarily mean that audit expertise has actually been appropriated by mainstream actors. Yet, the dispersion of the word “audit” from professional to mainstream settings does speak to a remarkable sense of fluidity around the idea of audit, and it is precisely this fluidity that enables audit to be transported from one domain into another by a variety of actors, not least professional accounting elites (Power, 1997; Andon *et al.*, 2015). While the way in which audit is understood and enacted in the context of the NTA appears vague and inchoate relative to the techno-rational image of professional practice, its consequences are no less significant. Enrolled in the infrastructure of trust and legitimacy around the NTA and participation television more generally, the audit is very much part of the broader invocation of Power’s (1997) audit society.

Granted, the tacit, common sense practices observed in the NTA voting verification process are not ones which would be traditionally associated with audit. However, this should not preclude their consideration by auditing scholars. Far from being removed from audit expertise, common sense notions and practices are intertwined with professional efforts in establishing new

auditable contexts. One does not have to look too far from the context of this paper for an example. In their capacity as official scrutineers of award ceremonies the likes of the Oscars and BAFTAs (Jeacle, 2014), Big Four professionals conduct verification work that appears to have more in common with generic counting, checking and monitoring rather than the systematised, rule-bound professional judgments conventionally associated with financial audit. In the world of rugby, the salary cap auditors examined in Andon *et al.* (2014) draw primarily on local knowledge and experience rather than financial and technical skills to uncover attempts at manipulating the salary cap regulations. In the case of the NTA, the auditor relies on a combination of experience-based intuition and tacit knowledge of popular culture and media technology to detect vote manipulation. Yet, the lack of a systematised technical apparatus has not precluded the NTA audit from being vested with trust and legitimacy. Granted, this is not least due to the conveniently constructed demarcation between editorial and audit expertise, a process actively facilitated by the show producers themselves. Even so, the entwining of audit and mainstream practice in the NTA case highlights the fluid boundaries between the two, and how such fluidity can be exploited by both professionals as well as other entrepreneurial actors in the mainstream to create new auditable contexts. In rooting our conception of audit expertise in the professional domain, we risk being blind to the fundamental circularity between professional and everyday knowledge, and its impact on the nature, scope and consequences of audit expertise.

As the ascendancy of commercial sensibilities fuels professional trajectories into ever new territories of audit and assurance, audit and mainstream understandings are set to collide and overlap even more. Recent reforms in the audit market have only served to increase professional stakes in expanding the scope of audit. Following the implementation of the European audit reforms in 2016²³, mandatory audit firm rotation and increased restrictions placed on the provision of so-called “non-audit” services have introduced fresh pressures to professional accounting firms to pursue new profit sources through novel audit and assurance services. As the audit profession encroach into ever new societal domains, it is all the more imperative that we recognise the growing continuum of knowledge and practices taking place under the name of

²³ <https://www.icaew.com/technical/ethics/auditor-independence/implementation-of-european-audit-reforms> [Accessed 1 December 2018]

auditing, in professional practice and everyday life. Doing so would provide the empirical basis for interrogating the purpose and value of the multiplicity of assurance projects emerging in the audit society, and the legitimacy of professional auditors and other assurance providers.

Momentarily divorcing concepts of expertise from the professional domain could even free us to imagine alternatives to the “long distance, low trust, quantitative, disciplinary and ex-post forms of verification by private experts” (Power, 1994, p.40) that characterises most contemporary assurance projects.

The enactment of audit in a mainstream context such as the NTA speaks to the power of the very idea of audit in facilitating its migration from one context into another (Power, 1997). At the same time, the ready exportability of audit also presents a potential threat to auditing experts. As it filters into ever new territories, audit may lose some of the attributes that makes it identifiable as expert knowledge. With more assurance providers offering similar services (often more cheaply) while also accommodating a broader range of work, the increasing disembeddedness of audit could erode the role and distinctiveness of professional audit expertise. Yet, localised approaches to assurance adopted by non-accounting actors such as those depicted in this paper may not be as readily transferable to different contexts compared to attempts of jurisdictional expansion by professional accounting elites. That the latter are able to draw on collective rather than individual expertise could prove key to securing their authority as auditing expertise becomes more pluralised.

In highlighting the significance of audit in shaping the everyday cultural context (Jeacle, 2012), this paper also draws attention to the interplay between audit and mainstream knowledge. The striking proliferation of the term “audit” in the mainstream and its extension into ever new contexts have seen audit being infused in the way people make sense of and carry out their lives. Rather than misuses of audit expertise, lay theories, understandings and enactments of audit should be taken seriously as part of the “filter back” process between expert and common sense knowledge (Giddens, 1991, p.144). Similarly, attention should be paid to how common sense knowledge can be a resource to professional accounting elites. From its medieval origins as a hearing to sampling and controls testing, audit has always reinvented itself by poaching ideas and practices from other domains including the mainstream. While Giddens’ (1990, 1991)

insights provide a useful starting point for thinking about the enactment of disembodied expertise, he makes only passing references on how expertise actually becomes transformed and incorporated into common sense knowledge and vice versa. Future empirical research in this direction could provide for a deeper analysis of the construction and transformation of expertise in new audit spaces.

Chapter 4: Paper 3

You are what you watch: Constructing and governing television audiences in the age of Big Data

Abstract

The digital age has witnessed an increasing integration of calculative infrastructures into various spheres of contemporary life. Drawing on a field study of the UK television industry, this paper explores the calculative practices emerging in connection with digital analytics, and their role in shaping and regulating television audiences and their viewing behaviour. Using a governmentality perspective (Miller and Rose, 1990; Rose and Miller, 1992), this paper argues that digital analytics are illustrative examples of technologies for governing everyday life. Through continuous, microscopic surveillance and measurement, the calculative technologies of digital analytics render hitherto unruly and elusive audiences visible, knowable and manageable. In this manner, they shape the very contours of television consumption and television culture.

1. Introduction

The advent of digitalisation has seen a growing ubiquity of data in various spheres of everyday life. To be sure, this is not the first time we are witnessing a proliferation of data that promises novel ways of perceiving and understanding the world. From censuses gathered in biblical times to the “avalanche” of social statistics in the nineteenth century (Hacking, 1990), history provides a wealth of examples of how the availability and accumulation of new forms of data and analysis have facilitated new ways of “seeing” and understanding the social, often with material consequences. But this process has intensified significantly over the past decade with the development of ubiquitous computing, networked infrastructures and data processing capabilities. In an age of so-called Big Data, there has been a radical expansion in the forms of social activity that can be collected and rendered as data, or what Mayer-Schonberger and Cukier (2013) call “datafication”, coupled with an extension in the ways in which it can be rendered calculable and analysable.

It is these forms of enumeration, calculation and computation that are emerging with digital data, and their role in intervening and acting upon the social world that this paper seeks to explore. It does so through the lens of a ubiquitous institution of the social world: television. Drawing on a field study of the UK television industry, this study explores how calculative practices are implicated in understanding and shaping television audiences and their viewing behaviour. Focusing on recent innovations in audience measurement that have emerged in connection with Big Data technologies, it examines the linkages between such calculative regimes and the desire by broadcasters to exercise control over their increasingly capricious and elusive audiences.

Operating in a crowded, precarious ecosystem, knowing the audience has been a longstanding imperative for television broadcasters in the UK. In recent years, however, this quest has become unprecedentedly challenging. As television converges with digital technology, audiences today face a vast and ever-expanding array of content options which can be accessed through a range of delivery platforms and devices. Audiences, especially younger demographics, are increasingly consuming content whenever and wherever they want, away from the traditional television set. As television audiences become more fragmented across channels, platforms and devices, they have become more difficult to define, manage, and commodify. Yet, the need for a precise, intricate map of the audience has never been more pressing for broadcasters to survive the competition against each other as well as digital media and technology behemoths such as Facebook, Google and Amazon.

Amidst this turbulence, digital analytics has grown from a peripheral process in the early days of digital television to become a central paradigm for knowing and governing television audiences in the UK. This is evident in the industry's growing efforts to harness and utilise the vast quantities of data generated through online viewing activity. As part of a pioneering data strategy launched by then-CEO David Abraham in 2011, Channel 4 began actively encouraging users on its video-on-demand service, then named 4oD, to register for free in exchange for access to its catalogue of catch-up and archived shows, online previews and exclusive features (Bradshaw, 2011). By giving up their personal data (including name, email, date of birth, and gender) to Channel 4, users were promised a more tailored, relevant viewing experience on 4oD (Channel 4, 2012). In an industry that has long been relying on third party panel data to understand and

measure broad segments of mass audiences, Channel 4's strategy was revolutionary for its time. But it soon paved the way for data to become a regular currency for citizens to pay in exchange for broadcaster video-on-demand content. In 2014, Scottish Television (STV) became the first UK broadcaster to introduce compulsory user registration and sign-in on its online streaming and catch-up service STV player. Channel 4 and ITV swiftly followed suit in 2015. In May 2017, the licence-fee funded BBC became the latest UK broadcaster to roll out mandatory sign-in on its online service iPlayer, proclaiming that it makes for a more personal, relevant viewer experience (Scott, 2017).

The enthusiastic adoption of data and personalisation by UK broadcasters at a particularly turbulent juncture for television provides a compelling opportunity to investigate the governance potential of newly emerging digital calculative infrastructures. While the use of calculative infrastructures for enumerating audience behaviour is far from novel in television, the twinned processes of data expansion and analysability in the age of Big Data have transformed what can be calculated and the means in which they can be rendered calculable. The visibilities generated through such newly calculable forms of viewing behaviour are in turn bound up with the ways in which television audiences are imagined, understood and governed by broadcasters.

In examining the ways in which digital calculative infrastructures render viewing behaviour knowable and manageable, this paper employs the Foucault-inspired governmentality framework developed by Peter Miller and Nikolas Rose (Miller and Rose, 1990; Rose and Miller, 1992). Using the lens of governmentality, this paper views the calculative technologies embedded in the contemporary television ecosystem as the latest technology of government employed by the television industry in their age-old quest for control over the audience. The framework's insights on the interlinkages between micro techniques and macro programmes of government is used to facilitate an understanding of how digital analytics are implicated in the construction of particular ways of conceptualising and acting upon television audiences.

A broad objective of the paper is to explore accounting at its margins (Miller, 1998) in a domain where calculations and measurements extend beyond the economic entity and financial matters. A set of quantitative techniques used to record, enumerate and aggregate audience attention in

television and other cultural industries, audience measurement shares remarkable similarities to accounting in its conditions and consequences of its operation. Through the impersonal logic of quantification, it acts upon and standardises audiences, distilling all the subjectivities around audiences and viewing behaviour into objective numbers. Once standardised, audiences can be made comparable and governable in specific ways, with effects that traverse the personal, social and economic spheres. Audience measurement thus hold significant potentialities for shedding light on how the micro techniques of calculation are linked to wider social influences. Further, it provides a compelling instance of the manner in which accounting assumes “different forms in different places and at different moments of time” (Hopwood, 2007, p.1367). The emergence of digital audience measurement techniques at a key turning point for television provides further opportunity to attend to the piecemeal fashion in which calculative technologies are constructed (Miller and Napier, 1993, p.633), and the ideas and rhetoric that shape them. While the algorithmic processes and practices underpinning digital analytics might be regarded as belonging to statistics rather than to accounting today, they shape, and are shaped by, notions of accounting such as financial value and calculability. Indeed, as Miller and colleagues have stressed, it is often through the interactions between accounting and other disciplines such as statistics and operational research that new calculative practices emerge (Mennicken et al., 2008, p.4). As digital analytics rapidly transforms what can be counted and the means in which they can be made countable, practices which now lurk on the margins of accounting may well move into the core of accounting in the very near future. Examining the intersections between digital analytics and accounting has thus become all the more imperative for capturing the emergent movements around the margins of accounting and their social implications.

By examining the emergent calculative practices of Big Data and how they enable new modes of governing within a site of everyday activity, this paper seeks to answer the call by (Mennicken and Miller, 2012, p.5-6) to broaden the scope of accounting inquiry to the “contemporary calculative infrastructures that shape the world in which we live”. It also aims to contribute to the still emerging accounting literature on digital measurement practices by shedding light on how they are constructed and how they enable new ways of thinking and intervening in the social world (Viale, Gendron and Suddaby, 2017). Using television, a major institution for the production and consumption of popular culture (Hall, 1980), as a site of inquiry further allows

the paper to showcase the transformative influence of accounting in the actual shaping of social and cultural life (Jeacle, 2012). It also provides an opportunity to examine calculative practices enacted outside the conventional accounting domain by “non-accounting” actors (Jeacle and Carter, 2012; Maier, 2017; Viale et al., 2017).

The rest of the paper is structured as follows. Section 2 introduces the governmentality framework and discusses the value of the governmentality perspective in understanding how the lives of individual citizens in modern liberal democracies are regulated in an indirect manner. Section 3 outlines the methodology of the empirical research. Section 4 discusses the challenges that television broadcasters face in measuring, attracting and retaining audiences in an unprecedentedly fragmented media landscape. Section 5 describes the broadcasters’ solution to the problem of the audience in the form of online registration programmes that promise viewers improved and personalised viewing experiences in exchange for their data. Section 6 examines digital analytics as technologies of government and teases out the role of calculative technologies therein. Section 7 presents the interventions enabled by the knowledge of the audience revealed and constructed through digital analytics. Section 8 offers some concluding remarks.

2. Governmentality: calculative practices and the self-governance of individuals

A sketchy but influential concept introduced in the lectures of Michel Foucault, governmentality refers to a particular mentality embodied in attempts to know and govern the lives of the populace (Foucault, 1991). In a bid to break away from prevailing state-centred analyses of power, Foucault coined the term “governmentality” to denote a distinctly modern form of government that operates through the “conduct of conduct” of individuals (Foucault, 1982, p.220-221). Government, here, is used not in its strict political meaning, but in the “broad sense of techniques and procedures for directing human behaviour” (Foucault, 1997, p.82). The term “government” thus encompasses all endeavours to guide, but not control, the behaviour of others, whether they be citizens of a state, employees of a firm, or members of a household.

While Foucault’s scattered writings of governmentality made no explicit mention of accounting, they have served as an impetus for some of the most influential, innovative and sustained

contributions towards understanding the role of calculative practices in contemporary governance. One such contribution is the governmentality framework developed by Peter Miller and Nikolas Rose (Miller and Rose, 1990; Rose and Miller, 1992). According to Miller and Rose, governmentalities are “both mentalities and technologies, both ways of thinking and tools for intervening” (Miller and Rose, 2008, p.20). To understand contemporary modes of governing, the authors argue, one needs to attend to both ideas and instruments of government, as well as the interplay and interdependence between the two. In so doing, one may begin to locate and interrogate the multiple forms of knowledge and expertise, techniques, and entities that connect the actions of individual autonomous citizens with the governmental aspirations of various social authorities (Rose and Miller, 1992, p.175-176).

Rather than a unifying formula of government, Miller and Rose have developed their governmentality thesis around three analytically distinct but interrelated themes. The first involves the political rationalities of government, which can be understood as intellectual machineries for rendering reality thinkable and amenable to calculation and intervention (Miller and Rose, 2008, p.16). Political rationalities of government are typically problem-oriented in nature. For government is, at heart, a problematizing activity, formulated around particular problems that it seeks to rectify and cure (Rose and Miller, 1992, p.181). Through language, certain objects, events and experiences become defined and articulated as problems that need to be addressed. The discourse of analyses and prescriptions creates intellectual domains or spaces where these problems are given form and rendered knowable and programmable. It is also through language that moral and ethical justifications for intervention are constructed (Rose and Miller, 1992, p.175). Understanding the political rationalities of government thus requires an attention to language (Miller and Rose, 1990, p.5).

Language is also central to the elaboration of programmes of government, the second analytical theme of the governmentality thesis. Programmes of government refer to the specific designs and schemes that enable political rationalities to be conceptualized and implemented in the first place. Programmes can be developed from a variety of sources, from White Papers, research papers, business proposals, to philanthropic initiatives. Underpinning governmental programmes is the belief that a domain can be programmed in a certain way as to make it amenable to

diagnosis, reform, improvement, and even cure. In this manner, governmentality possesses a programmatic quality, a relentless optimism that reality can be managed better or more effectively (Miller and Rose, 2008, p.29).

Programmes are in turn actualized and made operable through technologies of government, the third and final analytical theme of governmentality. These encompass the panoply of mechanisms, apparatuses, and instruments through which authorities seek to instantiate government: techniques of notation, computation, and calculation; procedures of examination and assessment; presentational forms such as graphs and charts; and standardization systems such as timetables and rankings (Rose and Miller, 1992, p.183). Transforming events and phenomena into information and knowledge, technologies of government render the actions of individuals and populations visible, calculable and amenable to intervention from afar. As exemplars of technologies of government, accounting and related calculative practices are centrally implicated in this process (Miller, 2001, p.379).

By drawing attention to the humble and mundane mechanisms through which governance is made possible, the governmentality framework facilitates an insight into the ways in which the lives of free-thinking, autonomous individuals are shaped by various social authorities without recourse to the traditional modes of direct intervention. In explicating the operation of these “indirect mechanisms of rule” (Miller and Rose, 1990, p.9), Miller and Rose draw upon the writings of Callon (1986) and Latour (1986, 1987) on the sociology of translation. The process of translation explains how an array of geographically distant and diverse actors become enrolled in a network of interests such that “the problems of one and those of another seem intrinsically linked in their basis and their solution” (Rose and Miller, 1992, p.184). Once the goals of these various actors become sufficiently aligned, a contingent assemblage or network is formed, thus making governance at a distance possible (Miller and Rose, 1990, p.10). Accounting and related calculative practices play a key role in enabling this process. As an inscription device (Robson, 1992), accounting renders geographically dispersed persons, events and spaces calculable, combinable and comparable. By distilling the complex subjectivities of social phenomena into the “elegance of the single figure” (Miller, 2001, p.381), accounting facilitates the construction

of “centres of calculation” such that distant domains are made knowable and governable (Rose and Miller, 1992, p. 185).

The process of governing at a distance also relies heavily upon experts. The embodiment of neutrality, authority and skill, experts consolidate their positions by constructing enclosures around a body of knowledge and claiming it as their own (Rose and Miller, 1992, p.188). By their nature, experts enable reform; they problematise new issues, articulate specific understandings of the objects of governmental projects – the family, civil society, or in this case, the television audience – and offer solutions to managing them. As purveyors of a “disinterested truth” (Miller and Rose, 1990, p.10), they enter into a kind of “double alliance”, allying themselves with social authorities on the one hand and private citizens on the other (Rose and Miller, 1992, p.188). In this manner, experts perform a vital mediating role between the goals of social authorities and the actions of autonomous, free thinking individuals. Enmeshed in the assemblage of mechanisms and devices for producing knowledge and intervening upon the actions of others, expertise seeks to align the personal choices of private individuals with the socio-political objectives of government.

In summary, the governmentality thesis yields valuable insights into the exercise of power in modern liberal democracies. In providing a framework for understanding the links between the freely chosen actions of private citizens and the broader socio-political objectives of government, it explains the “self-government of individuals” (Miller and Rose, 1990, p.28). Drawing attention to the many and varied techniques and devices through which political rationalities and abstract programmes of government are actualised, the governmentality framework recognises and encourages an exploration of modes of power “beyond the state” (Rose and Miller, 1992). Such an approach situates accounting and calculative infrastructures as an important part of the modern apparatus of power that seeks to regulate the lives of individuals in an indirect manner. A prime illustration of accounting as a technology of government comes from the seminal study by Miller and O’Leary (1987) on standard costing in early twentieth century USA. The researchers documented how the creation of costing norms and standards at the firm level enabled the performance of individual workers to be evaluated, worked upon and managed, albeit in a self-calculating and self-disciplining manner. In this manner, cost accounting shapes

the conduct of individual workers in such a way that they act freely, yet in accordance with the wider political project of improving national productivity. Outside the domains of the factory, other accounting scholars have deployed the governmentality framework to examine the way in which accounting technologies enmesh the actions of individual actors in broader socio-political projects as varied as colonisation (Neu, 2000), retirement income (Graham, 2010), the fight against AIDS (Rahaman, Neu and Everett, 2010), and dietary regimes (Jeacle, 2016). Taken together, these studies demonstrate the pivotal role of accounting and calculative practices in the organisation of contemporary social and economic life.

This paper seeks to build upon this still emerging literature by deploying Miller and Rose's governmentality framework to examine the role of accounting and related calculative practices in the everyday consumption of popular culture, a relatively under-researched area in the accounting literature on governmentality²⁴, and the accounting discipline more generally. Unlike most other arenas examined in the governmentality literature, consumption tends not to be shaped by instrumental, authoritative rationalities. Organised around playful and pleasurable activities, sites of consumption are potentially fascinating forums for examining how power operates through individuals as they freely pursue their needs and desires.

Before deploying the governmentality framework to examine the role of digital analytics in governing television audiences, the next section outlines the methodology of the empirical research.

3. Methodology

The findings presented in this paper are drawn from a field study of the UK television industry. While there has been a growing industry consensus about the importance of Big Data in a converging media environment, UK broadcasters vary considerably in the development of their analytical capabilities and their adoption of digital analytics, depending on their organisational imperatives and institutional legacies. With its hybrid institutions, mixed economy and

²⁴ An exception is Jeacle's (2015) study on the role of calculative practices in Quick Response initiatives deployed to facilitate fast fashion.

multichannel portfolio, television broadcasting in the UK is a complex market. In view of this complexity as well as the contemporaneous nature of Big Data, what was originally a case study of a single broadcaster, STV was developed into a field-level study.

Data from 27 semi-structured interviews with leading UK television broadcasters Channel 4, STV, ITV, and the BBC form the main empirical material of this paper. In total, 20 respondents were interviewed (Table 1), two of them twice and one of them thrice due to their interest in the topic and willingness to participate. Conducted by the researcher between December 2016 and December 2017, all interviews were digitally recorded and transcribed. The interviews lasted between 30 minutes and 90 minutes. Interviewees have been sourced from both top and mid-level executives to develop a strategic as well as operational understanding of the field. Care was taken to include interviewees from different business areas such as marketing and advertising to gain a comprehensive view of the use of digital analytics in shaping various aspects of television consumption. The semi-structured nature of the interviews (Kvale, 1997) resulted in a flexible and occasionally meandering path of inquiry that reflects the contemporaneous nature of Big data technologies in television. While all interviewees were posed general questions about changes in the television industry resulting from the rise of digital technology and analytics, the discussions were also tailored around the job role of the interviewee where appropriate. For example, data strategists were asked to elaborate on their everyday practices around digital analytics, and the information, tools and thought processes involved in drawing inferences from online audience data. Before and throughout the fieldwork stage, publicly available information including industry reports, trade publications, and media speeches were also read to inform the researcher's understanding of the structure, dynamics and ongoing transformations in the field, and to connect them with the interviewees' discourse around digital analytics.

Data analysis was undertaken through successive readings of the interview transcripts, which revealed a series of emergent themes relating to the broadcasters' use of digital analytics and the ideas and problematics that underpin them. These themes were then compared and re-interpreted in relation to the literature on calculative practices in accounting and the broader social sciences to identify a suitable theoretical framework. While the governmentality literature inspired this study in a broad sense, the researcher was careful not to impose the related constructs upon the

data from the outset. Rather, in line with the approach advocated by Ahrens and Dent (1998), the analysis' reliance on a governmentality template emerged over the course of a continuous iteration between the empirics, literature and theory. This is in keeping with the exploratory approach of the investigation and the nature of qualitative research, driven by social context rather than preformulation (Covaleski and Dirsmith, 1990). The analysis of "industry voices" presented in the subsequent sections does not attempt to "prove" a set of claims relating to the tools and practices associated with Big Data and digital analytics. Rather, the aim has been to situate the recent proliferation of viewer data and the ways in which they are gathered, analysed and deployed in such a manner that offers an understanding into the interplay between the emerging modes of calculation and governing in television. The analysis was undertaken in the spirit of "reflexive pragmatism" advocated by Alvesson (2003). Such a perspective entails viewing qualitative data as a resource for interpretation rather than an accurate account of reality.

The next four sections deploy the governmentality framework to examine how UK broadcasters have come to embrace Big Data as the latest solution for capturing the audience in an ever competitive and uncertain media environment.

4. The problem of the audience

Knowing the television audience has been a longstanding imperative in British broadcasting. However, the need for audience information had not always been predicated upon the commercialistic logic and interests that prevail in audience measurement practices today. When the BBC first set up its listener research division in 1936, audience research was held as a matter of duty: the duty for a public service broadcaster like the BBC to "take proper account of the opinions and needs of all its many different publics" (Silvey, 1974, p.12). Views on the need for empirical research into audience preferences were also far from unanimous. While the potentialities of audience research excited some, others were vehemently objected to the idea, fearing it might inhibit the broadcaster's paternalist ambitions for its audiences during the

Reithian²⁵ period. A BBC official quoted in Briggs' (1965, p.261) voluminous history of British broadcasting gave vent to the latter perspective:

As I hold very strongly that the ordinary listener does not know what he likes, and is tolerably well satisfied, as shown by the correspondence and licence figures, with the mixed fare now offered, I cannot escape the feeling that any money, time or trouble spent upon elaborate enquiries into his tastes and preferences would be wasted.

But the arrival of commercial broadcaster ITV in 1955 marked the beginning of an inexorable shift in attitude towards the audience and the need for audience information. Presenting itself as an alternative “people’s television”, the new channel forced the BBC to compete against popular formats such as quiz shows and imported American drama series (Sendall, 1982). The launch of two more terrestrial commercial broadcasters Channel 4 and Channel 5, and the introduction of satellite and cable television in the 1980s and 1990s further intensified competition for audiences. These developments precipitated not only changes in actual audience consumption behaviour, but also a shift in the normative discourse on the television audience in Britain. As commercial television eroded the BBC’s cultural monopoly in British broadcasting, the Reithian conception of the audience as citizens who must be unified and disciplined steadily gave way to the notion of the audience as sovereign citizens and consumers exercising a free choice (Ang, 1991). Viewed as a collection of diverse and autonomous individuals, the contemporary audience could no longer be disciplined by broadcasters in terms of their tastes and viewing habits. Free to choose from the diversity of programmes laid before them, the television audience could be as capricious as the consumers surveyed by market research. Such a conception gave rise to the perceived need for television broadcasters to know the audience in such a way that helps them cater to the needs, tastes and preferences of a plurality of potential audiences.

Since the 1980s, UK broadcasters have become increasingly reliant on formal, quantitative and statistically-based mechanisms for knowing the audience to facilitate and legitimise decision-making. Calculative practices sit at the heart of this institutional imperative. “Overnights”, or viewing estimates of the previous day supplied by the Broadcasters’ Audience Research Board

²⁵ The epithet Reithian refers to the public service ethos espoused by Lord John Reith, the first Director-General of the BBC, who ran the broadcaster from 1922 to 1938. To Reith, the responsibility of broadcasting was to inform, educate and entertain; these values have underpinned the BBC ever since.

(BARB), have emerged as the central instrument for evaluating past and future programme success over the past three decades or so. Also serving as the currency for the buying and selling of television advertising space in the UK, BARB ratings are derived from a sample of 5100 households chosen in such a way that they are representative of the whole of the UK. In each of these sample households, television consumption is tracked using an electronic meter attached to their respective television set(s), and a special remote control with designated buttons for registering the presence of each individual household member when pressed. At the close of each day, the viewing data gathered from the panel is then processed, weighted and extrapolated to the entire UK television audience²⁶. In streamlining audience behaviour and all its idiosyncratic qualities into single numbers (Miller, 2001, p.381), the BARB calculative infrastructure transforms television consumption into an objectively measurable practice with regular, predictable patterns. Such a way of programming television consumption in turn enables audiences to be unambiguously categorised, segmented and commodified to serve the interests of the television industry. In this manner, BARB ratings do not so much reflect television audiences as create them.

To this day, the BARB ratings mechanism continues to serve as the UK television industry's primary solution to the imperative of knowing the audience. However, with the advent and growth of digital technology, the practice of measuring audiences by tracking a small sample as they watch content on a television set at home has become increasingly problematic. The rapid penetration of Internet and mobile technologies has facilitated the mushrooming of over-the-top (OTT) platforms that allow viewers to stream television content in a non-linear fashion. These include video-on-demand (VOD) services offered by public service broadcasters (BBC iPlayer, All4, ITV Hub, My5), subscription VOD services such as Netflix, Amazon Prime, and NOW TV, as well as social media platforms such as YouTube, Facebook, and Snapchat. OTT platforms can be accessed through a growing range of Internet-connected devices including those not connected to a television set, such as smart phones, laptops, game consoles and smart TVs²⁷. Driven by the increasing take-up of such devices, non-linear viewing has become more

²⁶ <http://www.barb.co.uk/about-us/how-we-do-what-we-do/> [Accessed 5 October 2017]

²⁷ Smart TVs refer to stand-alone television sets with inbuilt internet functionality, produced by consumer electronics manufacturers such as Samsung, LG and Sony.

mainstream, especially among younger viewers (Ofcom, 2017). Yet, for the time being, such viewing is not being formally accounted for in the BARB ratings²⁸. As conventional audience measurement struggles to keep pace with the disruptive effects of technological change, a sizeable and growing proportion of the audience continues to defy predetermined industry conceptions of television consumption and elude categorisation. For commercial broadcasters, the increasingly pronounced deficiencies in audience measurement could destabilize the very foundation of their economic negotiations with advertisers. Steve Bignell, Sales Director at ITV explains:

We are moving into new delivery methods and new delivery platforms, but BARB currently doesn't report on those platforms. Simulcast viewing isn't picked up. With a programme like *Love Island*²⁹, as much as half of the viewing is delivered on non-BARB platforms, which means half of the viewing probably isn't being reported in a standard way. So that brings some difficulty in terms of how the commercial models work around the audiences.

The limitations of television audience measurement in accounting for the increased fragmentation and complexity in media consumption have been commercially exploited by digital media platforms. With the troves of personal, demographic and behavioural data of their user base and cookie-collected third-party data at their disposal, the likes of Google, Facebook, Apple and Amazon have been able to create complex, comprehensive portraits of media audiences and their media consumption journeys at a much more granular level than those produced by legacy audience measurement systems such as BARB. The availability of such intricate analytics in the digital sphere has spawned a range of alternative measurements and metrics that claim to be able to deliver audiences to advertisers in a much more targeted, accurate, and cost-effective manner compared to traditional television advertising. Faced with a tough economic climate and growing uncertainty over the effectiveness of traditional advertising in a tremendously fragmented media landscape, advertisers have been increasingly lured towards digital platforms. Despite growing concerns over fraud and inappropriate advertisement placements online, and the lack of transparency and consistency in online measurement

²⁸ Since 2015, BARB has launched a series of pilot initiatives under Project Dovetail to integrate cross-platform viewing into its existing metered panel data. See <http://www.barb.co.uk/project-dovetail/>

²⁹ *Love Island* is a popular British dating reality television programme broadcast on ITV.

approaches, digital formats now dominate advertising spend in the UK, while traditional spot television advertising spend stalls³⁰. This is reflective of the short-termism that has been infiltrating the advertising industry over the past few years, putting even more pressure on television to demonstrate their worth to advertisers in new, tangible ways. According to Anthony Polydorou, Director of Operations at STV Commercial:

People within the digital sphere require return on investment, they want specific measurements, you know. This year, we are hearing from agencies and clients that what's important to them is viewability, which is knowing the consumer is actually viewing the ad across that digital space. The IAB³¹ states that an ad is viewed if 50% of the ad is viewed up to two seconds. But you ask a client who's spending their money, and they'll say, "No one really interacted there. There was no intent. There was no concentration on the ad."

The proliferation of platforms, channels and devices has not only rendered conventional definitions and measurements of the television audience problematic. As Anthony's comments indicate, it has also exacerbated the industry's perennial anxiety around audience attention, and the felt need to measure it in ever intricate, precise ways. As broadcast converges with telecommunication and digital technologies, viewers today are faced with a vast and growing array of content options, not unlike online shoppers confronted with an almost infinite number of choices. With over 500 digital terrestrial, cable, satellite and Internet channels on offer in the UK multichannel television marketplace, they are not beholden to any particular channel or programme. Nor are they beholden to television for that matter, for both curated and original video content. Subscription VOD services, which are becoming increasingly mainstream among the younger demographic, offer not only vast libraries of programmes but also data-driven recommendations tailored to the viewing history of individual users. Armed with multi-billion dollar content budgets, streaming players have also been making significant inroads in the creation of original content, with shows such as *House of Cards*, *Orange is the New Black*, and *The Crown* by Netflix and *The Man in the High Castle* by Amazon Studios becoming mainstream hits among global audiences including the UK (Ofcom, 2017). With social media and technology behemoths such as Facebook, YouTube and Apple also ramping up investment

³⁰ <http://www.campaignlive.co.uk/article/tv-adspend-growth-stalls-forecast-shrink-2017/1431351>
[Accessed 1 May 2018]

³¹ The IAB, or Internet Advertising Bureau, is the trade body for digital advertising in the UK.

in original programming (Carroll, 2017), the television market has become unprecedentedly fragmented, crowded and competitive.

The freedom of the viewer-consumer to choose from an ever-expanding array of content on various channels and platforms has put severe pressure on all free-to-air, public service broadcasters in the UK – the licence-fee funded BBC, and the commercially funded ITV, Channel 4 and Channel 5. This is evinced in a recent battle fought by the public service broadcasters with the UK government to preserve their prominent positions on the Electronic Programme Guide (EPG), an established technology that lists current and upcoming linear broadcast programming on set-top television boxes (BBC, 2017a). Neither a matter of compulsion nor necessity, television has long been dependent upon people exercising their freedom of choice to tune in day after day. But set against the seemingly boundless environment of digital media, this freedom appears to be even more threatening to broadcasters, not least to digital-only channel BBC Three. As part of a cost-cutting measure, BBC Three has moved from broadcast to online-only in 2016, and consequently no longer enjoys the exposure afforded to linear broadcast channels on the EPG. Confronted with competition from an infinite galore of content online, the channel is haunted by a persistent insecurity around its audience, despite its numerous, concerted strategies to lure, capture and lay hold of them. As Richard Fero, Research Manager at BBC Three explains:

For BBC One³², if something is good, it will get an audience, simple as that. Because of their prominence, it's there on the EPG when you turn on the TV. In the new world, people have to make a more active choice to click on something, so it's not good enough for content to be good. You also need your titling, your pictures. Your marketing needs to be good, or else it will get lost, people won't even know it exists. So it's a huge difference for us, in terms of how we surface our content, how we make it appealing in terms of making people want to click.

In summary, the ongoing fragmentation and convergence of media technology has played a major role in disrupting the television industry's definition and conception of its audience. The advent of digitalisation has opened up an unprecedented range of viewing options and choices. Viewers are becoming more elusive than ever, increasingly consuming content wherever and

³² BBC One is the flagship television channel of the BBC.

whenever they want, away from the traditional television set. Their diverse viewing habits can no longer be adequately accounted for by ratings derived through traditional small group sampling alone. At the same time, the media landscape has never been more crowded and hectic, with new media content providers vying for audience attention alongside established broadcasters. Amidst this turmoil, digital data and analytics have grown to become an increasingly central element in advanced television markets across the world, not least the UK. Over the past five years or so, broadcasters in the UK have been investing significant resources into building a knowledge infrastructure around capturing, storing and analysing viewer data. This is evident not only in the use of analytical infrastructures previously associated with computer science rather than broadcasting, but also in the expanding recruitment and role of data scientists and data “strategists” in broadcasting organisations³³.

Presented as a highly sophisticated and intricate surveillance and analytical device, Big Data holds the promise of capturing, recording and measuring the myriad forms of viewing activity taking place across the complex terrain that is contemporary television. With the appropriate infrastructure in place, the nature of online activity is such that it automatically generates traces that can be captured, recorded and tracked in minute detail on a continuous basis, all without the active participation and co-operation of viewers. But rather than obliquely amassing and analysing the traces left by online viewers without their knowledge and consent, broadcasters in the UK have gone a step further and directly called upon viewers to enrol themselves in the industry’s quest for ever more complete, detailed and precise information on audience behaviour. Following the pioneering footsteps of Channel 4 in 2011, all free-to-air broadcasters in the UK have implemented formal viewer registration and sign-in schemes on their on-demand streaming platforms. To encourage viewers to part with their personal data, such schemes have been formed and articulated around the idea of a value exchange. This involves the broadcaster delivering viewing experiences that are more relevant and targeted to the personal characteristics

³³ For example, Channel 4 uses data processing engines Apache Spark and Hadoop, typically used for analysing large datasets together with programming software such as Python and R. The broadcaster currently offers a structured graduate programme for data scientists in partnership with University College London. See <https://careers.channel4.com/4talent/training-scheme/production-training-scheme/graduate-data-scientist-programme> [Accessed 15 May 2018]

and preferences of users in exchange for their data. These programmes of personalisations are detailed in the following section.

5. Programmes of personalisation: online registration and sign-in

Free-to-air terrestrial broadcasters in the UK have been making their content available on demand online for over a decade, with Channel 4's ground-breaking launch of 4oD in 2006, and the BBC's release of iPlayer in the following year. But it was only in recent years that personalisation began to take shape as a formal programme for knowing and governing the audience in the digital sphere. As part of a pioneering data strategy launched by then-CEO David Abraham in 2011, Channel 4 began actively encouraging its 4oD users to register for free in exchange for access to its catalogue of catch-up and archived shows, online previews and exclusive features (Bradshaw, 2011). To persuade viewers to share their personal data (including name, email address, date of birth, and gender), the programme was centred around the notion of a value exchange between viewer and broadcaster: in exchange for supplying their data to the broadcaster, viewers will be able to enjoy television that is more personalised and targeted towards their individual tastes and preferences. This is clearly articulated in a prominent "viewer promise" launched in 2012, featuring a video fronted by comedian and Channel 4 presenter Alan Carr (Channel 4, 2012). In a straight-talking, humorous manner, Carr explains that viewers are asked for data only so that Channel 4 can give them something back in return in the form of their "favourite shows":

We're in love with you, you lovely viewers, and we love making programmes for you. We're so in love, we want to get to know you even better. Because in order to give you your favourite shows – not your mum's, not your mate Steve's – it helps to know who you are and what you like [...] Of course, having a better idea of who's watching our shows does attract advertisers too – which helps us make even more shows. It goes into creating more great programmes we think you'll love.

Here, viewers are issued a direct injunction to take responsibility for their own television viewing experiences. By developing their own unique profile of viewing habits and preferences and relaying that information back to the broadcaster, they enable the broadcaster to "know", respond and cater to them on an individual basis. The explicit linking of viewer preferences with

the commercial imperative of programme making further encourages individual viewers to enrol themselves in the pursuit of the broadcaster's commercial and social objectives by exercising their freedom of choice in programmes.

In an industry that has long been relying on third party panel data to understand and measure broad segments of mass audiences, Channel 4's registration programme was revolutionary for its time. But it also taps squarely into the growing consumerist ethos among terrestrial broadcasters navigating an increasingly fierce battle for audience attention. Viewed from this perspective, television viewers are no longer captive mass audiences but increasingly individualised consumers faced with a dazzling array of options and choices, and must thus be understood and mobilised as such. While viewer choice and popular taste have long been built into the foundations of broadcasting since the arrival of commercial television in the UK, these institutional imperatives have not been explicitly translated and extended to the everyday television viewer prior to the introduction of personalisation. It is through programmes of personalisation that these ideas are articulated in concrete terms to the viewer. While purporting to celebrate and encourage viewer freedom, such programmes also seek to instrumentalise this freedom and circumscribe it to the broadcaster's economic and cultural imperatives. This point is brought home by then Channel 4 Chief Executive David Abraham, an early proponent of Big Data in television, in his keynote speech at the 2014 Edinburgh Television Festival:

A TV channel without a data strategy is like a submarine without sonar and 11 million people have now signed up to [All]4 – including half of 16- to 24-year-olds. What's the point? Well we can personalise, which works for viewers and for advertisers, and means we can pay for even more programmes.

Control of data also helps fight off those who would burgle the relationship that our viewers have with our brands and your productions. This is how we will all have to compete in the future. (Abraham, 2014)

While it would not be until 2015 that registration and sign-in became mandatory on Channel 4's revamped online service All4, the broadcaster's pioneering strategy paved the way for viewer registration in exchange for video-on-demand content to become the norm in terrestrial broadcasting. In late 2012, ITV introduced viewer registration for free access to eight to 30-day

catch up content³⁴. Two years later, STV, the Scottish licence holder for ITV, became the first UK broadcaster to implement compulsory user registration and sign-in on its online service STV Player. Underpinning this move was an attempt to redefine the traditional broadcaster-viewer relationship as a transactional, consumer relationship. An early champion of the idea of treating viewers as customers, Stephen Walker, Director of Corporate Development at STV explains:

When I came to STV [in 2011], STV kept saying, ‘We’ve got 3.3 million viewers every month.’ They just keep banging on about it. And that’s fine when you’re selling a mass television audience. But when you keep boasting about that figure and I say, ‘That’s very good but could you name one of them and tell me where they live and how many children they’ve got?’ Can’t do it. That’s because those people are viewers. What we needed was customers. So, to change that, how do you get people to give you data when you’re not selling anything, when you never have to send them anything by mail, when you never have to send them a bill?

The only thing we had to do was the Player. If you had missed *Coronation Street* and that was your thing in life the only way you could see it was to watch STV Player. We assumed that people would think it was a very small price to pay to catch up on their favourite soap opera by giving us their name, address, their house number and their postcode. The usual argument raged that this would be the death of the player. 2.2 million registrations later, the player is alive and kicking and never been better and never been healthier.

The conception of audiences as paying customers is more established in the newspaper industry where Stephen had worked before joining STV, as well as in subscription television. But in the context of free-to-air television, long characterised by a one-to-many, largely impersonal relationship with its audiences, this has entailed a radical shift in perspective. As Robert Dawson Scott, Head of Engagement at STV notes:

For 50 or 60 years broadcasters said “here are the programmes, go away and watch them, we don’t really want to have anything further to do with you, thank you very much”. What’s changed externally is the arrival of social media where people can have their say about whatever it is and be heard immediately and in a way which is amplified. So that’s one push. The next push is the whole idea that we need to acquire data about our customers. We’ve changed the way we talk about them, from viewers to customers or consumers. [...] It seems to me that these two things, although they’re not related, touch

³⁴ <http://www.thedrum.com/news/2012/10/29/itv-releases-new-itv-player-free-and-paid-content>
[Accessed 9 October 2017]

at a point where it is possible for us to move from a one to-many-relationship to a one-to-one relationship [between broadcaster and viewer].

Timed to coincide with the 2014 FIFA World Cup, STV's implementation of mandatory viewer registration was successful enough that ITV and Channel 4 followed suit with their own mandatory registration schemes in the next year. So far, the viewer backlash that some quarters had feared would follow from mandatory registration has been minimal compared to the healthy and still growing uptake of broadcaster video-on-demand registrations³⁵. This can be understood as symptomatic of the inexorable spread of the broader neoliberal project to promote and orient individual freedom according to the "natural" laws of the market (Rose, 1999). The most recent manifestation of the neoliberal, consumerist rhetoric of personalisation can be observed in the BBC's implementation of compulsory sign-in for iPlayer in mid-2017. Amidst criticisms that the move is part of a crackdown on licence fee evaders, the BBC proclaims that sign-in makes for a more relevant, convenient viewer experience – "your BBC gets better when it's all about you" (BBC, 2017b). The motif of the sovereign viewer-consumer is once again omnipresent in BBC Director-General Tony Hall's speech at the launch of the broadcaster's 2017/18 annual plan. Declaring that the BBC needs to be "pioneers of personalisation", Hall (2017) sought to signal a clean break from the traditional paternalistic conception of public service to one that is centred around the needs and preferences of the audience:

We have to make the shift from being a broadcaster that speaks to our audiences to being a service that is shaped by them and designed around their wants and needs.

The seemingly innocent mechanisms of registration and sign-in allow new gazes of visibility to be fostered upon the viewer-consumer in the online realm. At a basic yet profound level, compulsory registration and sign-in allow broadcasters to link all their site activity to individual viewer profiles. Making viewers visible as individuals through continuous surveillance is the first step to making operable the idea of viewers as consumers. As Rob Woodward, outgoing Chief Executive Officer at STV puts it:

³⁵ At the time of writing in October 2017, All4 has approximately 15 million registered users while ITV Hub, the VOD service offered by ITV has approximately 20 million registered users.

With registration data, we know who the people are. They are real consumers; they're individuals as opposed to statistics and that gives you a fundamentally different start point and enables you to develop a relationship with an individual consumer as opposed to an audience.

How hitherto invisible audiences are rendered “real consumers” through digital analytics is elaborated in the next section.

6. Knowing the audience: digital analytics as a technology of government

The prime attraction of digital analytics as a technology of governing the contemporary television audience lies in its promise of delivering large-scale individualised measurement of audiences without directly imposing on them. Unlike the long-established technologies of government in the linear broadcast world including BARB and other broadcaster-led audience research surveys and focus groups, the digital analytics infrastructure does not require the active co-operation of those being measured beyond the points of registration and sign-in. Just by entering their registration details online, viewers enable broadcasters to “know” them individually by their key demographic characteristics – age, gender³⁶, and location. By overlaying registration data with commercially available third-party datasets³⁷ and geodemographic segmentation tools³⁸, broadcasters are able to infer additional socio-demographic information about their individual viewers, such as household size and composition, expenditure and lifestyle.

³⁶ Among the main UK broadcasters, only STV does not require gender information for registration; instead, the broadcaster infers viewer gender from their first name.

³⁷ Third-party datasets are typically acquired from data brokers, or companies that routinely collect, maintain and sell data on consumers. Some of the biggest data brokers today include Experian, Acxiom, and comScore.

³⁸ A key example is Mosaic, a postcode-based household classification system developed by data broker Experian. Used widely by marketers and advertisers, Mosaic assigns each postcode in the UK to one of 15 socio-economic types (e.g., Rental Hubs, Suburban Stability), which are further sub-divided into 66 segments (e.g., Student Scene, *Cafés* and Catchments). The geodemographic segments are derived from individual and household data collated from Census data, electoral roles, commercial credit information and other marketing data. See http://www.experian.co.uk/assets/marketing-services/brochures/mosaic_uk_brochure.pdf

To be sure, the technological peculiarity of the Internet is such that viewers routinely and continuously participate in the formation of their own data records simply by visiting broadcaster digital platforms. Logfiles automatically create records of all activity occurring within a Web server, including individual user requests and server responses. from a visitor's geographic location, time and length of visit, entry and exit pages, browsers and devices used, links clicked, to keywords searched. Digital "cookies", or small text files placed by a website onto a user's browser to track them as they surf the Web, enable each site visit and pathway taken to be linked to individual browsers. Essentially, with the appropriate data architecture, broadcasters can monitor and chart individual consumption pathways from start to finish. However, prior to the introduction of mandatory registration and sign-in, broadcasters have not been able to connect each of these consumption pathways with the individual viewers who generated them, except for cases where viewers have opted to sign-in voluntarily. As Richard Fero, Research Manager for BBC Three explains in an interview that took place before the implementation of compulsory sign-in on the BBC iPlayer:

You can see the weekly, daily use of the platform, you can see whether they are UK or non-UK, which platform, which Operating System – is it iOS or is it Android, you can see the day and hour, you can see if it's mobile or tablet or desktops, what type of computer is using it, we can see how many shares, card titles... But it's essentially computers and browsers. It doesn't tell me who clicked on this. Is it men? Is it women? Is it old people? Is it young people? I don't know, nobody knows. You could guess based on the average, but there is going to be a lot of variation between each type of content. So we would hope that our content is watched by younger people on average, but we can't know that. Until such time there is a sign-in [requirement] and people put their ages in, we can't know that.

The introduction of mandatory sign-in has enabled hitherto aggregated and anonymous online viewing activity to be connected to the individual users who generated that activity. With the appropriate data architecture in place, including web servers, specialist databases and customer relationship management systems, all digital traces accumulated from the beginning of each sign-in can be automatically and continuously tracked, captured, documented and linked to individual profile credentials. Compulsory visibility transforms them into individuals to be continuously looked at, monitored and documented in detail by broadcasters. This individuated visibility in turn forms the basis through which each viewer can be differentiated, judged, measured and compared in relation to other viewers, or in short, known (Foucault, 1977;

Hacking, 1983). Not unlike the procedures of examination so widely practised in social institutions such as schools, hospitals and prisons, registration and the digital tracking infrastructure function as sight-based technologies of power that work through “the fixing, at once ritual and “scientific”, of individual differences, as the pinning down of each individual in his own particularity” (Foucault, 1977, p.191). Together with registration, the broadcaster digital surveillance infrastructure configures incorporeal individual viewers into objects of knowledge (Foucault, 1977), each constituted by their past and present viewing propensities, recorded in minute detail.

Using off-the-shelf analytics software, these individuated traces can in turn be combined to produce comprehensive, longitudinal portraits of each individual viewer and their viewing rituals. As Andy McLennan, data strategist at STV illustrates:

We can tell that Users 1, 2 and 3 come in every Monday afternoon at 5 pm and watch these programmes back to back, and you can see that they came back at 10 pm on a different device, on their mobile device, and stayed for 20 minutes. So we know the person, we know their demographic and where they are, and we know what they are doing when they are on our digital properties.

Calculative practices play a key role in making these vast repositories of viewer data perceptible and amendable to further analysis and action. The numerical and statistical operations that give form to digital analytics enable heterogenous forms of viewer data to be aggregated, combined and streamlined into discrete, unambiguous categories. For example, disparate dimensions of viewing habits and the qualitative differences between them can be transformed into hard quantities and straightened out to reveal new, distinct viewing patterns such as binge-watching. As Alexandra Joseph, Data Strategist (Creative) at Channel 4 explains:

We can look at the behaviour of our All4 viewers in terms of whether they bingeing or watching one-off, various things like that. We can also look at the types of content that they watch, and I don't just mean by genre, which we of course do look at. But are they watching things from our archive, are they watching catch-up, are they watching live? It gives us a view on frequency, we can see how active our viewer base is at any one time, you know, people watching once a month, once a week, once every day, who those people are.

At the heart of this process is a technologically sophisticated form of what Espeland and Stevens (1998, p.314) refer to as commensuration, or “the transformation of different qualities into a common metric”. No mere technical process, commensuration transforms what it measures, producing new relations as well as new entities (Espeland and Stevens, 1998, p.338). In this case, it creates new categories of viewers and viewing patterns, rendering certain aspects of television audiencehood visible and measurable while rendering others invisible and irrelevant. These categories in turn shape what is known, and increasingly, what is knowable about the audience. While traditional methods of statistical sampling were generally confined to handling structured data sets with a limited number of variables, contemporary computational techniques are no longer limited in the same ways. Not only can such techniques be routinely and simultaneously performed on multiple data forms and dimensions, they can also be used to “discover” – increasingly through a hybrid of abductive, inductive and deductive approaches rather than the testing of pre-determined hypotheses - patterns and relationships within the data that would otherwise be imperceptible to human reading (Kitchin, 2014). While still in its infancy, the application of data mining techniques in broadcasting has already begun to bear fruit in facilitating the discovery of hitherto hidden dimensions of television viewing. Channel 4 Data Strategist Alexandra Joseph explains how new tastes in programming can be brought to the surface by drawing together conventional programme attributes such as genre and more granular dimensions such as the presence of particular celebrities in the programmes watched:

Let’s say you watch *Deutschland 83*³⁹ as well as tons of other programmes on war, and you start to think “oh that’s why this person is interested in it”. Whereas if I am watching it with tons of other things with celebrities in it, you see different patterns.

Instead of mere counting and simplification, Big Data calculative instruments enable disparate viewer qualities to combined, aggregated and enumerated in a multiplicity of ways in search of ever finer differentiations (Mackenzie, 2011; Mackenzie and McNally, 2013). Rather than being limited to searching for new differentiations in their own viewer data, broadcasters are also able to augment their database by overlaying it with various other datasets, such as those from third party data brokers and advertisers. Through data matching techniques, data elements across different sources can be combined and compared to identify new viewer attributes. In the

³⁹ *Deutschland 83* is a cold-war thriller drama set in 1980s Germany.

process, such techniques do not merely render more precise what is already visible, but also actively foster new gazes of visibility on viewers and transform them into new “measurable” subjects (Power, 2004, p.777). For commercial broadcasters, this opens up a range of possibilities for the ways in which viewers can be commodified. Neil Taylor, Commercial Data Strategist at Channel 4 describes how new audience segments can be created by matching the All4 database against that of a major retailer:

One of the things we can do is, if you were to take an advertiser with a large database, let's say for example Argos, we would be able to match which of their users are also users of Channel 4. we work with a third party which does double-blind data matching, and they'll tell us which email addresses are both with Argos and Channel 4. And that could enable us to target different types of messages to people who are already customers of Argos, and people who aren't customers of Argos.

The sheer volume and variety of data gathered from the viewing activity of registered users has also facilitated the building of unprecedentedly robust models for predicting individual viewer attributes. Conventional panel surveys can now be matched and overlaid with actual behavioural patterns observed on broadcaster digital premises to infer viewer characteristics and behaviour at the level of the individual user. Here, Neil Taylor, Commercial Data Strategist at Channel 4 explains how viewer data on All4 can be used to infer interests and create distinct interest-based segments:

We take a large subset of our registered users and ask them questions about their interests in life. And for some of those interests which are distinguishing enough and we have a large enough sample for, we may take people who are interested in sports, for example, and we'll notice that they have certain types of behaviour patterns on All4, and they also watch certain types of programmes. And you could start to see a fingerprint of viewing behaviour of somebody that might be interested in sport, and then you match that fingerprint to other people who have this same fingerprint of viewing behaviour to infer that they are also into sports as well. By doing that, we create these broader groups of people who are interested in sports, or fashion, or food.

Here, not unlike Miller and Rose's (1997) classic study of the Tavistock Institute, the consumer is assembled as a knowable object through “an unprecedented and meticulous charting of the minutia of the consuming passions”. Through this charting, distinct “fingerprints” of viewing behaviour and the corresponding interests are not so much uncovered as rendered into existence.

This charting process, and the inferences that follow, is in turn underpinned by the strong hand of calculative practices. By consolidating viewing behaviour into quantities, calculative practices foreground the regular over the extraordinary, and the stable over the erratic. The numerical representations that they produce enable the creation of ostensibly objective classifications of viewing behaviour, which accord visibility to “typical” characteristics, patterns and trends while casting others aside. In so doing, calculative practices facilitate the construction of provisionally stable spaces in which to place individual viewers based on their actual viewing behaviour. The pluralities and idiosyncrasies of viewer identity and behaviour, hitherto so problematic for the broadcaster, can now all be gathered onto a single plane of sight, and rendered intelligible, analysable, and even predictable within a single grid of reference.

The relentless search for ever finer viewer differentiations entails that existing calculative practices are continually problematised as inadequate and incomplete. Broad categories such as programme genres are deemed no longer sufficient for categorising television audiences. Rather, ever new dimensions and attributes of programming must be made knowable and calculable. Here, Channel 4 data scientist Alexandra Joseph explains the broadcaster’s aspiration to gather more metadata, or in-depth descriptive information about programme content, in order to understand and operationalise viewing tastes and preferences in more precise detail:

A big challenge is we don’t have enough of metadata: anything from the cast and crew to the director to literally the content within it, so is it set in this country versus that country, has it got animals in it, you know, as many things as you can understand about a TV show. What music is in it; is it fast paced or slow paced? Because the more we understand, the more we can infer what are the things that are influencing whether a show is popular, all these various factors.

We don’t know enough about the make-up of our programmes. Right now we categorise them in, let’s say, six to seven genres - comedy, drama, and so on, and that’s not enough.

In so far as it enables the meticulous monitoring and representation of digital audiences as calculable, comparable entities, the calculative practices of analytics facilitate knowledge of hitherto unknown and elusive audiences. At the same time, they have a broader role to play. For governmentality lies not only in the ways of representing and knowing the populace, but also in the ways of acting upon it so as to transform it (Miller and Rose, 2008, p.15). The following

section considers the consequences of the calculative practices of analytics for the programme of personalisation, and attempts to tease out their role in mobilising the freedom of individual viewers to govern their television consumption.

7. Governing the audience through digital analytics

The viewer groupings and identities revealed and created through digital analytics produces a population of viewer-consumers differentiated by what, how and where they watch online. The creation of such a population is central to the ability to govern, for it makes visible “norms”, or “normal” patterns of viewing behaviour among groups of individual viewers exhibiting similar characteristics, that form the basis for intervention. Here, the governmental ambition is not to discipline and correct individual viewing behaviour to any particular norm; after all, there is no accounting for taste. Rather, the aim is to use these norms to develop and encourage viewing behaviour such that it becomes aligned with the economic and cultural goals of the broadcaster.

To begin with a relatively straightforward example from STV, the creation of viewer segments based on the genre of programmes they have been watching on the STV Player enables the broadcaster to construct a concept of what the “normal” viewer in each segment watches, and how and where they consume said content. This norm can then be used as a basis for encouraging further consumption of content in similar genres, through targeted e-newsletters and content recommendations based on viewing history. The Customer Engagement team at STV now sends programme alerts and newsletters to registered users based on specific programme genres they have been watching on the STV Player over a given period. For example, viewers of STV News content are sent a daily email containing breaking news, behind-the-scene clips of live broadcasts, and a chance to vote on the tie colour to be worn by news anchor John MacKay for the day’s STV News at Six programme. In a similar vein, a weekly newsletter called “Soapy Monday” is sent to viewers who have watched either *Coronation Street* or *Emmerdale* on the STV Player over the past six months, to coincide with the release of new soap episodes every Monday. The aim of such targeted newsletters is to not only encourage pre-existing viewing desires but to also demonstrate in tangible terms the value that viewers get in exchange for giving up their data. As Stephen Walker, Director of Operations at STV elaborates:

Soapy Monday goes out to all the soap fans to say, ‘Watch out for your favourite character next Thursday because he’s going to get run over, set on fire, murdered or kidnapped!’ We build up excitement leading to this new episode, and we give people a bit of insight and we put little clips into it which might be a bit behind the scenes or one of the characters talking to camera. What does that do? It makes them feel they’re getting something back. They feel like Rita from the shop is talking to them to join the programme. We’re creating these discrete clubs.

STV’s efforts provide a compelling illustration of the capacity of digital analytics in operationalising the broader programme of personalisation and facilitating the “governed freedom” (Rose, 1999) of individual viewers. While the calculative technologies of digital analytics places viewers under surveillance and produces them as known subjects, the resulting knowledge has to be embedded with meaning in the form of norms and identities that the individual viewer can recognise, identify with and reproduce in their everyday viewing habits. The creation of “discrete clubs” based on individual viewing preferences revealed by digital analytics and its subsequent articulation in the STV marketing materials encourage individual viewers to enrol themselves into a network of interests operating in pursuit of a viewing experience that feels at once personalised and communal. In this manner, individual viewers may feel empowered to express their own tastes in television programming yet feel part of the collective social experience of watching television. In so far that viewers continue to tune in, they are continuously monitored, counted, classified, and represented in ways that serve to further the commercial and cultural agendas of the broadcaster.

Though ground-breaking in many ways, the use of data analytics in the UK television industry is still in its infancy and is thus not well understood by many organisational actors within the field. Data scientists thus play a crucial role in imbuing the calculations of digital analytics with meaning and facilitating the formation of working centres of calculation (Rose and Miller, 1992, p.185) in various areas of the television business. By constructing norms around viewing behaviour and using those norms to further compare and classify individual viewers, data scientists and data strategists produce an intricate yet streamlined map of online viewers across the country. Their calculations and classifications of viewer characteristics and viewing behaviour “construct a certain image of distant domains thereby framing possible interventions”

(Neu, 2000, p.270). With one of the most developed analytical capabilities in the field of broadcasting, Channel 4 is already experimenting with marketing communications targeted based on fine-grained predictions of viewer taste rather than broad genres of programmes watched. As Alexandra Joseph, Creative Data Strategist at Channel 4 explains:

Going back to the example of *Deutschland 83*, so you might like it because you really like programmes about war or whatever, whereas I might like it because I like programmes with good-looking males in it, but we are still watching the same programme. And probably there will be a very different promo that would work for you than for me, yours might be a bit more historical whereas mine might be more “look at this star!” So we are trying to understand what people are looking for, what they like, then we can use that to target promotions.

In the search for ever more refined differentiations, such norms, classifications and predictions of viewing habits and tastes are not immutable. Rather, they enable a provisionally stable representation of the online viewer and their viewing propensities, thereby facilitating further exploration on how and where such propensities might be expanded and elaborated.

Recommendation systems are one of the most manifest means through which broadcasters seek to extend the consumption journeys of their viewers. Personalised recommendations can be deployed to not only reinforce pre-existing viewing preferences but also shape new needs and desires, both ostensibly for the “good” of the viewer. As Alexandra Joseph from Channel 4 suggests:

We might make a decision where, say, even if you really like reality TV, we’ll say “do you know what? We don’t want to only serve you personalised recommendations, so instead we are going to show you some dramas.” And that is where data science and editorial are combined. Too much personalisation might create a very narrow view, so we want to make sure we are constantly expanding what people watch.

Through the surveillance technologies of Big Data, viewer responses (and lack thereof) to such recommendations and other promotional efforts can be continuously and meticulously tracked, measured and analysed, both on an individual and aggregate level. In calculated form, the impact of different interventions can be made comparable and combinable to facilitate further action. Knowing who has and has not responded to specific interventions and why is another important element of governmentality, for it allows broadcasters to fine tune their messages and offerings

to individual viewers while preserving their freedom to choose. Andy McLennan, Data Strategist at STV, explains the integral role of digital analytics in testing and fine-tuning interventions:

Someone might only come in on our digital platforms from 9 to 10 each morning, but we don't know if they are watching TV for the rest of the day, we just don't know. We currently send them communications assuming they don't watch anything else out of the digital platforms, but we can test and send a message to watch another daytime programme, so we extend their journey. Or we might promote them something to watch late at night, and see which one works better. Because we can track that also - if we send them a newsletter, we can track if they opened it, and then the next day, we can track if they watched an additional programme in the morning, or if they watched the night-time programme we promoted.

There's far more to be done there, we don't do enough of it. Right now we have about 10 different email communications going out, we could test time of day, the day it goes out, who we want to target – is it an age group, a social class, or a location? Maybe the type of programme they have watched in the past?

Andy's comments point to a potential paradox in governmental projects in the digital age. On the one hand, the increasing availability of viewer data and capacity for that data to be automatically interrogated has enabled broadcasters to painstakingly keep track of viewer behaviour and render them calculable and knowable in ever more diverse, intricate ways. Yet, at the same time, this abundance of new data has also resulted in constructions of the audience that are significantly more mutable and prone to revision. Definitions and categories of the television audience cannot be assumed constant; rather, they have to be tested, recalibrated and re-established again and again in the light of incoming data. As the calculable audience dissipates before the ever more sensitive microscope of digital analytics, their characteristics and behaviour may well become more resistant to categorisation, standardisation and subjectivation.

This paradox comes into stark relief as we consider how new visibilities created through digital analytics could disrupt the industry's consensus about television audiences and how they should be measured and governed. With digital analytics, new aspects of the actual social world that viewers inhabit - from their location to whether or not they open and click on the newsletters sent to them by broadcasters - are continually made visible, calculable and knowable to broadcasters. For some, such glimpses into the subjective, human attributes of actual audiences have actually given them pause for thought on the limits of governing the audience. The reflective comments

of Robert Dawson Scott, Head of Engagement at STV illustrate how digital calculative technologies could hyper sensitise broadcasters to the needs and wishes of viewers, including the wish to be left to their own devices:

There are some people in the organisation that say we want people to watch more, why don't we send all of them these messages, because that way at least we'll reach everybody and then they can choose whether they want to watch the programme or not. There's other people like me saying no, if you do that you'll just annoy people. How annoyed do you get when you get stuff in your inbox that you don't want?

This idea that you might actually annoy your customers is new. The idea that you have a relationship which is sufficiently meaningful that you can pay attention to their frame of mind when they receive these emails, or what they think about when they get them is new and grows out of having the facility to be able to do it.

For others, however, the increasingly intricate ways of knowing the audience have only served to reinvigorate attempts to mobilise viewer agency such that it aligns with the strategic imperatives of the broadcaster. Knowledge of the hobbies and interests of viewers, for instance, could be used to expand their consumption horizons even beyond the television screen, with the ultimate aim of commodifying them further to develop non-broadcast revenue streams. As Stephen Walker, Director of Operations at STV suggests:

There may be a time where, with selected viewers who agree that we can give them communications from third parties, i.e., advertisers that we recommend might be useful for them. The aim for us is, when we communicate with you, you will know why we did that.

I like this idea of eventually saying you can only get this on the STV Player and all we want is a registration. If I could find 6,000 people who were interested in angling in Alaska and ask if they'd like to do this - we've got a partner who would whip you up to Alaska to do three days' fishing and come home with an experience of a lifetime, all because you watched the STV Player.

8. Concluding discussion

This paper is concerned with the forms of calculation emerging with digital computation and how they are reconfiguring the social world. As digital technologies blow the social world up into an avalanche of data points, calculative infrastructures have become ever more embedded in

various spheres of contemporary life, empowering autonomous citizens to fulfil their needs and desires while simultaneously instrumentalizing their freedom of choice. One such sphere is television, where we as audiences are constantly seduced, attracted and lured to tune in and stay tuned, even when fundamentally, television consumption is neither a matter of compulsion nor necessity. Focusing on the television industry's growing efforts to utilise large bodies of data generated through digital viewing platforms, this paper shows how digital analytics are centrally implicated in the industry's latest, unceasing endeavour to know and shape audiences and their viewing behaviour.

While the television industry's institutional insecurity over its audience is age-old (Ang, 1991), it has intensified manifold in the advent of digitalisation. As audiences become even more fragmented across a growing range of media platforms, they have also become increasingly difficult for the television broadcasters to know, manage, and crucially for commercial broadcasters, commodify and monetise. Using the case of the UK television industry, this paper has sought to situate recent innovations in online audience measurement within its institutional context and trace the role of digital measurement in facilitating ever more refined and sophisticated knowledge of the audience. Obliquely penetrating the private lives of individual viewers and putting them under constant examination, digital surveillance technologies such as cookies and tracking pixels lay the foundation for the "making up" of the online viewer (Hacking, 1990). This process is further facilitated by the strong hand of calculative practices in the form of digital analytics. By facilitating the commensuration of diverse attributes of television audiencehood, digital analytics enables the construction of provisionally stable categories in which to place individual viewers based on their actual viewing behaviour. In so doing, such calculative practices render distant viewers and their viewing behaviour visible, comparable and governable in specific ways.

Viewed through the lens of governmentality, digital analytics represent the latest technology of government in the television industry, constructed and deployed with the aim of rendering viewer behaviour knowable and manageable such that it facilitates further television consumption. Giving effect to programmes of personalisation, digital analytics enrol viewers in the creation of their own subjectivities, moulding, guiding and mobilising them to self-govern in

particular ways (Rose, 1999). By penetrating the depths of the gratifications, attachments and aspirations behind seemingly idiosyncratic viewing behaviour and distilling them into objective categories, it makes possible targeted interventions that seek to align viewer subjectivity ever closer to the economic and cultural imperatives of the television industry.

In empirically illustrating the facilitating role of digital analytics in shaping a key arena of consumption, this paper adds to the growing literature in accounting which highlights the role of calculative practices in sustaining the expansion of neoliberal governmentality (Rose, 1999; Viale et al., 2017). In their field examination of the communication consultancy industry in France, Viale et al. (2017) highlight how technologies of measurement and surveillance on the Internet are harnessed to provide advertisers with increasingly fine-grained data on consumer conduct and thought. This paper builds on and extends the authors' analysis, by demonstrating how digital analytics lay the ground for not only knowing television viewers but enrolling them to the broadcasters' programme of personalisation. In particular, it sheds light on how the visibilities made possible by digital analytics are used to design and fine-tune targeted, personalised interventions to encourage further television viewing. On the surface, such interventions do not appear to inhibit viewer freedom; rather, they work *through* the freely expressed tastes and habits of viewers. At the same time, such interventions – and the facilitating role of digital analytics therein - exert a logistical form of power by shaping the way in which viewers discover, use and experience television content. By drawing and guiding viewer attention to some content but not others, targeted recommendations, newsletters and advertisements provide the framework in which viewer freedom can be exercised.

While this paper highlights the power of digital calculations in governing television viewing, it is also pertinent to raise questions on the potential limits to that power. On the one hand, digital analytics is seen to facilitate increasingly sophisticated commensuration of viewer behaviour, producing ever more fine-grained audience segments and interventions. Yet, the calculable audience entity constructed through digital analytics is also revealed to be dynamic, continually changing and fundamentally unstable, even more so than compared to conventional audience measurement. In this manner, ever more intricate measurement could lead to a greater elusiveness of viewing behaviour, exacerbating the very problem it is deployed to solve. To be

sure, digital analytics represent a sophisticated technology of government and this paper has sought to articulate how it produces increasingly refined knowledge of the audience and facilitates more powerful and targeted interventions on viewer behaviour. Yet, for every viewer who takes up the injunctions embedded in personalised emails and programme recommendations, many more find them irrelevant, simply ignore them, or even try to outsmart digital surveillance. Audiences are constantly resisting, re-appropriating, or simply evading attempts of governance to construct their own television experience, even as they come under ever permanent and microscopic gazes of visibility. While they may not be aware of the exact machinations of digital analytics and the extent of its surveillance, they are continually made aware of the examining gaze of the broadcaster, not least through the various personalized suggestions served to them by the broadcaster.

By examining only one-half of the equation – the attempt on the part of the broadcaster to govern the online viewer – this paper has not attended to the agency of the viewer and the ways in which they may subvert or resist governance. Empirical investigations of the everyday imaginings and experiences surrounding digital calculative infrastructures could reveal some of the limits of applying the notion of governmentality to the consumption sphere. For unlike the “entrepreneurialised” individuals in spheres of work and production who take literally the injunctions to responsibility and productivity, consumers rarely interpret the injunctions of broadcasters and advertisers so literally. Compared to work, consumption is motivated by play, fantasy and distraction rather than instrumental rationalities that feature in most analyses of governmentality (Binkley, 2006). While digital analytics may succeed in rendering viewer behavior knowable, they may ultimately struggle to extend their influence to the activity of television viewing itself. To further understand the potentialities and limits of calculative practices in governing in the realm of consumption, future research could focus on the conditions and processes through which the governmental effects of such practices actually occur.

As Miller and Rose (1990, p.10) note, government is “a congenitally failing operation”, with reality always escaping the theories and ambitions that inform and underpin programmes of government. The concrete practices and experiences of actual audiences are fundamentally messy, dynamic and multifaceted, and can thus never be completely contained in even the most

exhaustive and sophisticated of calculative technologies (Ang, 1991). Rather than an uncritical acceptance of the Big Data paradigm, this paper is an attempt to understand the “will to govern” (Miller and Rose, 1990, p.11) in its latest manifestation and how it is operationalised in a novel domain.

Chapter 5: Conclusion

1. Overview

This thesis concerns the entwinement of accounting with one of the defining features of daily modern life: television media. Through three standalone empirical studies, it has examined the operation of accounting in the UK television industry. From *Teletubbies* (1998 – 2001), *The X Factor* (2004 – present) to *Downton Abbey* (2010 – 2015), the commercial success enjoyed by some of the UK's most prominent television exports may make the accounting connotations of the industry seem relatively obvious. Yet, beyond programme costs and revenues, there are less obvious and more indirect connections between accounting and television. This thesis has sought to highlight at least two of these connections by examining, in the first two studies, auditing in large-scale audience participation programmes and, in the third study, calculative practices to utilise audience data generated through digital platforms. In so doing, the thesis aims not only to shed light on the role of accounting within the relatively unexplored domain of television, but to also identify fresh interlinkages between accounting and the social context in which it operates.

This final chapter reflects on the contributions of this thesis and its three empirical studies in relation to the aforementioned aims. The next section takes an overarching perspective and considers how the findings from the three papers, taken together, demonstrate the pivotal role of accounting in the governance of an increasingly commercialised UK television industry. The third section then summarises the specific contributions of each of the three studies in furthering our understanding of accounting as a social practice. The fourth and final section identifies potential limitations of this thesis and suggests how they can be addressed or remedied in future research.

2. Accounting and the governance of the UK television industry

In the thirty-odd years since the market-based reforms of the Thatcher governments opened up what was previously a national, protected industry to transnational flows of capital and technology, the UK television industry and its associated institutions have become more complex, fragmented and commercially oriented than ever before. These transformations have in

turn created new opportunities for accounting to be implicated in the organisation and governance of the television industry and its broader cultural context.

Examining the enrolment of auditing in large-scale audience participation programmes, the first two studies of the thesis draw attention to the rise of auditing as a self-regulatory mechanism in the deregulated, liberalised climate of British broadcasting. The adoption of a “light touch” approach by UK media regulator Ofcom in an environment of channel and platform proliferation has resulted in a growing regulatory and ethical vacuum in relation to upholding programme standards and integrity. As both studies illustrate, this vacuum has been instrumental in facilitating the entry of auditing into audience participation programmes in the aftermath of the premium rate breaches of 2007. As a tool for crisis management as well as longer-term reform, auditing is shown to be centrally implicated in preserving the commercial and cultural viability of audience participation programmes for the UK television industry. While participation through premium rate has become less popular with audiences in the advent of digital technology, audience participation formats still remain highly lucrative and profitable for broadcasters, not least because of the significant opportunities for combining entertainment programming with advertising, for example through product placement and sponsorship (Deery, 2004). The largely voluntary audit regimes adopted in audience participation programmes today lend a crucial social and moral legitimacy that enables broadcasters and programme makers to continue exploiting the creative and commercial opportunities afforded by such programmes. In this manner, auditing accommodates and facilitates the continued commercialisation of television and the commodification of its audiences.

The third study highlights another facet of the facilitating role of accounting in governing the UK television industry and realising its commercial imperative. Examining the operation of digital calculative technologies that obliquely penetrate everyday television viewing, Paper 3 demonstrates how such technologies are used in the UK television industry in its age-old quest to “know” its viewers and encourage them to expand their consumption horizons. In rendering a hitherto hidden mass audience visible, trackable and knowable as individual viewers, digital analytics are seen to facilitate broadcasters in realising their programmatic aspiration to understand and act upon viewers as individual consumers. Digital analytics are further shown to

mediate between the viewing rituals of individual viewers and the broad consumerist agenda of the television industry by enabling broadcasters to shape how viewers encounter, use and experience television content while ostensibly preserving the freedom of viewers to choose.

Taken together, the three studies in this thesis demonstrate the rising importance of accounting in organising and governing the activities of the UK television industry in tune with the industry's increasingly commercialistic orientation. Individually, they seek to shed light on different aspects of the operation of accounting in the profoundly social context that is television. These aspects are discussed in the following section.

3. Accounting and the social: contributions and implications

3.1 Paper 1: Auditing and crisis management

Using a symbolic action framework ('t Hart, 1993), this paper reveals that audit was centrally and strategically embedded in broadcaster ITV's official narrative of the 2007 PRS scandals in the UK. Performed by Deloitte, the audit not only served as a key ritual of reassurance and purification to reinvigorate public confidence in the legitimacy of PRS programmes, but also masked the extent of crisis during the ongoing audit investigation. Just as important, it was also heavily invoked in ITV's crisis framing, with the final audit report imbued with a quasi-judicial status to counter public criticisms that the PRS wrongdoings were criminal in nature.

This paper provides further empirical evidence of auditing as a powerful legitimating resource for crisis actors and its potency as a crisis management strategy (Andon and Free, 2012). It demonstrates how auditing and its rhetorical connotations of independence and neutral expertise could serve as a strategic resource for organisational elites implicated in scandals of wrongdoing to project a veneer of accountability while allowing them to retain control over the crisis narrative for self-serving ends. This raises questions on the supposed efficacy of auditing-based responses in addressing corporate and organisational wrongdoing and promoting public accountability. By illustrating the role of auditing in adjudicating transgressions and wrongdoing within the broader cultural milieu (Cooper et al., 2013), the paper also points to the need for

extending the boundaries of research into auditing and crises beyond the realm of financial and economic crises.

3.2 Paper 2: The disembedding of audit and its diffusion into the mainstream

Drawing on Giddens (1990, 1991), Paper 2 situates the diffusion of audit into ever new contexts within the conditions of modern expertise. Examining the enactment of audit in a populist entertainment programme by actors holding an everyday understanding of audit, it seeks to capture the wider social significance of audit beyond the boundaries of professional accounting practice. At the same time, the findings of the paper hold important implications for professional attempts at jurisdictional expansion. On the one hand, an increasingly dis-embedded understanding of audit works to facilitate the expansion of auditing and the jurisdiction of professional auditors into ever new domains. On the other hand, as audit becomes more generalised and detached from its conventional base of financial accounting, it could also lose some of the very attributes which makes it identifiable as expert knowledge. As a result, auditing could become more context dependent even as it spreads into ever new territories, necessitating further adaptations to make it contextually credible (Andon and Free, 2012; Andon et al., 2014).

This paper also argues the need for more attention to be paid on the reflexive appropriation of auditing by so-called non-accounting actors in the everyday mainstream domain as auditing becomes more detached from its conventional base of financial accounting. Some of these actors, such as the independent verifier examined in this paper, may not operate in direct competition with professional accounting and auditing firms or indeed consider themselves to be accountants and auditors. Nevertheless, their understanding and enactment of auditing provide a fruitful basis for identifying new dimensions and horizons in auditing and appreciating its fundamentally social nature. Rather than misuses and abuses of auditing knowledge, mainstream understandings and practices of auditing should be treated as part of the tapestry of an audit society (Power, 1997) in which the meaning of audit has been and continues to be stretched in novel, unpredictable directions.

3.3 Paper 3: Digital calculative infrastructures and the governance of everyday life

Using the theoretical lens of governmentality (Miller and Rose, 1990; Rose and Miller, 1992) and the case of the UK television industry, Paper 3 illustrates how digital calculative infrastructures embedded in the contemporary television ecosystem are implicated in the governance of everyday television consumption. Enabling the real-time, continuous tracking of viewer behaviour on broadcaster online premises in minute detail, Big Data surveillance technologies such as cookies and tracking pixels lay the foundation for the “making up” of the online viewer (Hacking, 1990). This process is further facilitated by the strong hand of calculative practices. By streamlining viewers and their diverse characteristics into hard, objective quantities, the “elegance of the single figure” (Miller, 2001, p.382) facilitates the construction of provisionally stable categories in which to place individual viewers based on their actual viewing behaviour. In so doing, calculative practices render distant viewers and their viewing behaviour visible, intelligible, and comparable.

The paper highlights how the calculable audience entity is constructed primarily for the convenience of the television industry and its related institutions whilst ostensibly bringing empowerment to the viewer. It illustrates how digital analytics are implicated in not only to recording and aggregating online viewer behaviour to render it calculable and comparable, but in re-constructing and re-presenting audiences in ways that encourage their television consumption and facilitate their commodification for advertisers. While accountants are not shown to be formally and directly involved in this process, the influence of accounting is no less potent for it. Deeply embedded in the televisual fabric of contemporary life, digital calculations of television audiences are demonstrated to work *through* the freedom of viewers to choose and align their choices with the neoliberal consumerist ethos of the television industry. In this vein, such calculations perform a fundamental mediating role that links the macro agenda of the industry with the micro daily rituals of individual viewers.

4. Limitations and further research

In teasing out and explicating the constitutive role of accounting in shaping the contours of television, the papers in this thesis have focused on the operation of accounting in the activities

of producers of television culture. While each paper has sought to draw attention to the broad significance of such accounting practices for television consumption, further research could usefully explore how television and other media users interact with and make sense of accounting outputs and calculative infrastructures. For instance, how do people imagine, experience and interpret the metrics and nudges that pervade digital media, given that the calculative technologies that underpin them are often hidden and impenetrable to all but a tiny minority well versed in the technical minutiae of data science? To borrow a phrase from media scholar Tania Bucher (2017), what are the “ordinary affects” that digital calculative technologies such as algorithms generate, and how do these feelings and emotions enable or circumscribe their social power? While the governmental and transformative effects of calculative technologies are widely acknowledged and studied in the extant accounting literature, the process through which such effects occur is still relatively underexplored, particularly outside of expertise-driven contexts (Bay, 2018; Catasús *et al.*, 2007; Oakes, Townley, & Cooper, 1998). Interrogating the everyday lived experiences and interpretations of contemporary calculative technologies would be an important step towards filling this lacuna.

The question of how people make sense of calculative technologies and accounting outputs could similarly be extended to media producers. To continue with the case of digital calculative technologies, a neglected aspect of Paper 3’s examination of the use of digital analytics in the UK television industry is how organisational actors with varying levels of technical literacy make sense of the deluge of data and metrics that are supposed to help them “know” and nudge their audience. During fieldwork for Paper 3, it emerged that two broadcasters were in the process of rolling out visualisation tools such as Tableau across the organisation to make viewer data more accessible to a host of non-technically trained actors other than data scientists alone. How does the democratisation of data science affect the everyday practices of media producers and their understanding of audiences? In an age of clickbait content, it is also pertinent to ask how this understanding feeds into the production values in the media and cultural industries more generally.

Explorations of how media producers make sense of accounting could also shed valuable insights on auditing scholarship. How do mainstream journalists and commentators receive,

decode and interpret auditing outputs such as the Deloitte audit report examined in Paper 1? Perhaps more pertinently, to what extent are their understandings and eventual portrayal of such auditing outputs coloured and shaped by media logics, such as journalistic norms and values? What are the pressures and imperatives faced by the popular press that shape their coverage of auditing outputs? The growth of corporate public relations (Davis, 2002), a hybrid of media expertise and financial acumen combined with a keen understanding of strategic narratives, and its role in mediating auditing narratives and outputs in environments of high media scrutiny also deserve further examination.

Appendix

Appendix 1: List of interviewees for Papers 1 and 2

NO	NAME	JOB ROLE
1	Suzanne Wright	Content and Standards Executive, Ofcom
2	Chris Wissun	Director of Programme Compliance, ITV
3	Chris Pressley	Director of Governance, ITV
4	Ann Cook	Director of Interactive and Interactive Telephony Limited, ITV
5	Janice ^a	Interactive Operations, Channel 5
6	Kelly ^a	Interactive Operations, Channel 5
7	Paul Hughes	Channel editor, STV
8	Liam Hamilton	Deputy Director of Content, STV
9	Hugo Sharp	Partner, risk advisory, Deloitte
10	Rick Cudworth	Partner, resilience and crisis management, Deloitte
11	Jeremy Stern	Managing Director, PromoVeritas Ltd
12	Gemma Cutting	Head of Client Management, PromoVeritas Ltd
13	Joe Faine	Senior Project Manager, PromoVeritas Ltd
14	Sian Roberts	Chief Executive, Electoral Reform Services Ltd
15	Paul Melton	Audit Manager, Electoral Reform Services Ltd
16	Ian Robinson	Director of Quality and Compliance, Electoral Reform Services Ltd
17	Sandy Ross	Consultant, Murryfield Media
18	James Hogan	Independent Media Consultant
19	Michael Grade	Former Chairman, ITV plc
20	Steve Morrison	Co-founder and non-executive chairman, All3Media

Appendix 2: List of interviewees for Paper 3

NO	NAME	JOB ROLE
1	Rob Woodward	Former Chief Executive Officer, STV
2	George Watt	Chief Financial Officer, STV
3	Alistair Brown	Chief Technology Officer, STV
4	Stephen Walker	Director of Operations, STV
5	Anthony Polydorou	Director of Operations, STV Commercial
6	Danielle Kelly	Client Services Director, STV Commercial
7	Liam Hamilton	Former Deputy Director of Content, STV
8	Remi Brunier	Product Manager, STV Player
9	Paul Hughes	Former Channel Editor, STV
10	Andy McLennan	Data Strategist, STV
11	Mark Mikolajczak	Data Scientist, STV
12	Gary Miller	Digital Analyst, Consumer Insights, STV Commercial
13	Karley Duffy	Customer Engagement Manager, STV
14	David Milne	Head of Digital Publishing, STV
15	Robert Dawson Scott	Head of Engagement, STV
16	Steve Forde	Director of Marketing and Online Experience, ITV
17	Steve Bignell	Sales Director, ITV
18	Alexandra Joseph	Data Strategist (Creative), Channel 4
19	Neil Taylor	Data Strategist (Commercial), Channel 4
20	Richard Fero	Research Manager, BBC Three

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