Presuppositions, Implications and Finalization of
the Office's Communicative Discourse

After the above concrete political and administrative analysis and
assessment of the "pseudo-nature" of the Office's autocommunicative and
referential discourse and its encoding into communicative discourse, it
might seem pompous to apply the categories of our conceptual framework
to the analysis of the types of the audit discourse reflected in the
"bureaucratically determined" audit reports. However, one must note
that underlying also the most politicized and bureaucratized discourse
there is some "knowledge" assuming something about its object, its own
nature, and its own mode of producing and reproducing itself. These as-
sumptions are naturally stronger still in such social inquiry which em-
phasizes in its autocommunicative discourse "verifiable facts", "ex-
pertise", "impartiality" and "constructivism". Moreover, each auditor
carrying out "social inquiry" in practical audit work is at the same
time carrying out a "personal" discourse: acknowledging the premises
suggested by the Office's autocommunicative discourse, comparing them
with his or her own premises learned before and outside the audit work,
accepting the intellectual and social conditions of the finalization of
the knowledge he or she produces and articulates, and adjoining his or
her own discourse to the overall discourse of the Office.

Although it is in practice possible to trace each audit report to its
author or authors, it is not possible to analyze here the types and
styles of the different individual auditors, e.g., for reasons of research
ethics. Therefore we must focus our analysis on the average discourse
summarized by the factor analysis and interpreted by our subsequent
"reading" of the orientations of the auditors. We shall use our con-
ceptual framework to elaborate further the general orientations of the
individual auditors in the respective cases of compliance, effectiveness
and efficiency auditing. On the basis of our analysis of the audit re-
ports we shall suggest how the orientations of the auditors "compose"
these three "average types" of the audit discourse. The reports are not
read only "descriptively", but the observed possibilities of the auditors
to diverge from the average are also noted. Some of the interpretations
necessarily exceed the documentary evidence, because the present author
has been a "participant observer", has written audit reports himself,
planned auditing, and participated in the administrative reform of auditing.

In Chapter III we noted that the presuppositions, implications and processes of finalization varied because of the "splits", i.e., because different actors having different "statuses" are perceived from different perspectives within general frames of approaches to public policy evaluation. On the basis of our above general "reading" of the auditors' discourse, we can expect that the discernible splits here will be still more numerous and varied. We can of course expect that different "targets" of auditing are perceived differently in a similar way as the different actors in the discourse of the approaches, but we can expect that two further splits will appear. The first (implicitly present in Chapter III) consists of incongruencies between the "official" discourse of the Office and the orientations of the auditors. The auditors may not accept or understand the presuppositions and implications of the Office's autocommunicative discourse and rather openly use their own, or they may disguise their own presuppositions and implications in such a manner that their discourse is apparently congruent with that of the Office. Second, the individual auditors may and must often produce audit reports using more than one of the three types of the audit discourse; they cannot usually specialize in a single type of evaluation but must use all types. This "intra-actor" split will probably have two types of consequences. On the one hand, the auditors may acknowledge contrasts and contradictions on the level of the presuppositions and implications in the different types of the audit discourse. This may breed relativism and cynicism among them. On the other hand, the auditors may try to achieve compromises between the different types of the audit discourse. This, in turn, may enhance the superficiality of the discourse.

Can we still, after all the above preliminary "contextual specifications" and hypotheses about further splits, apply meaningfully our general framework to the detailed analysis of the audit discourse; draw fruitful analogies between the types of the audit discourse and the social science approaches analyzed and assessed in Chapter III; and assume that the three types of the audit discourse, identified on the level of the auditors' discourse, have something to do with the general classifications of the types of auditing, discussed in the beginning of this chapter? We can - again hypothetically - answer positively to the first question: although the presuppositions and implications may

become more varied within the discourse, they can still be analyzed
within the general conceptual framework. Furthermore, as indicated
above, the plurality of the premises does not necessarily enhance the
diversity of discourse nor prevent its suppression. Second, our dis-
cussion on the social science approaches indicated in general terms
which presuppositions, implications and processes of finalization are
connected with different given approaches and how these presuppositions,
implications and processes of finalization can vary within given ap-
proaches because of the splits in accounting for different actors.
Third, we can draw some analogies between the approaches and the types
of the audit discourse (e.g., the evaluation of legality and compliance
auditing), both as to their assumptions and the potential splits in the
evaluative perspective based on them. However, more importantly, we
must regard the following analysis and assessment as a further
elaboration of the analysis presented in Chapter III. Finally, the
classification into the three types of the audit discourse may help us
to see the differences between the approaches examined in Chapter III
and the types of the audit discourse identified above; and our critical
analysis and assessment will illustrate how the "official doctrines"
of auditing are actually transformed in practice.

The following detailed analysis and application of the conceptual
framework will also hopefully prove that there is no reason - to
paraphrase Giddens - to "derogate the lay auditor". Our analysis will
investigate to what extent the auditors who produce the audit discourse
may have "non-discursive" knowledge of what they are doing; and this
knowledge may accomplish surprising splits in their accounts of differ-
ent actors. This, however, does not force us to accept the Giddensian
bias that non-discursive knowledge resists the suppression of discourse.

Compliance Auditing. - The audit discourse of the Office has not yet
fully adopted the newer division into compliance, effectiveness, and
efficiency auditing; the current Finnish legislation distinguishes only
auditing of legality and auditing of expediency. There are also other
indications that the Office's compliance auditing has a "legalist"
emphasis: there is an almost "automatic" relationship between findings
of illegality and suggestions for corrective action. The Office is
situated in the hierarchy of the national public administration clearly
below the ministries; and the Office's own procedures in its audit work

are strictly regulated by law. These facts lead us to expect that in compliance auditing the encoding of referential discourse into the auditors' intellectual and into their own and the Office's "political" communicative discourse is quite narrowly delineated.

It goes without saying that the processes of compliance auditing involve established interpretations of legal norms and conventions as "seeming mutual understanding"; and the Office itself as a government audit institution is in its social context an ensemble of "socially adjusted" social relations. Consequently, the seeming mutual understanding in its "reified forms" as documents, and the socially adjusted social relations as ritualistic aspects of auditing as an institution, must be critically "deconstructed". In this task we can in part refer to our analysis and assessment of the social science approaches to the evaluation of the legality of public policies.

The audit reports of the Office indicate that there is a definite split in the auditors' way of perceiving the legislators and the auditees: the former or the norms they have established are perceived "hermeneutically", and the latter (who or which should follow the norms) rather "naturalistically". This split becomes narrower where ministries are auditees; and narrow indeed where the Ministry of Finance is audited. There are also situations with multiple splits. In the extreme, the Office must account for "legislators" of several levels; ministries (with the Ministry of Finance as *primus inter pares*), boards and agencies which grant subsidies and control their use; and recipients of the grants. Legislators and auditees in the high levels of hierarchy are naturally conceived of more hermeneutically and "anti-naturalistically" than auditees on low levels and recipients of government grants ("auditees of auditees"); and compliance auditing may start there from a "systemic" and "macro" perspective, which emphasizes the role of the legislators and render "episodic" and "micro" accounts in audits of single or a few economic transactions of the auditees.

The above general comments suggest and the audit reports confirm that compliance auditing adheres to "determinist" presuppositions as regards its auditees on low hierarchical levels, let alone the "auditees of auditees". The "rule of law" over the passive actors, who necessarily will remain passive is emphasized, especially as to the procedural legislation concerning the government budget and the administrative orders

concerning the implementation of the budget. Determinism is supported
by "collectivism", which is defended with reference to legislators'
intentions written in motivations of laws; but more often the Office
builds upon the general legalist requirement that the law must be ob-
served in all financial management and operations. As one can expect,
determinism and collectivism are not much "diluted" toward a "rela-
tivist" or "atomist" direction, because compliance auditing reflects
the Office's conviction that also legislators are bound by legal norms.
Furthermore, the Office finds that it has itself relatively little dis-
cretion in interpreting legal norms and administrative orders; and
it has practically no means to impose direct negative sanctions after
its powers as an audit court first became *desuetudo*, and were finally
abolished. However, we should not exaggerate this determinism and
collectivism at least as far as the individual auditors are concerned.
Strict overt legalism may be a means of applying "negative hermeneutics"
and achieving "blaring contrasts" between the norms and the auditees'
"vices". However, the fact that the Office has been obliged to rely on
many relatively inexperienced auditors (because of a high turnover
rate) has decreased these "strategic" possibilities.

The "dilution" in the determinism and collectivism of the discourse
of the auditors is also due to splits between the discourse of the
Office and its auditors. There are auditors who adhere to different
presuppositions from those of the whole Office; and although the
Office does not as an institution account for the spontaneous produc-
tion and reproduction of legal norms and administrative regulations
through unintended consequences of action complying with these norms
and regulations, some auditors are obviously able to make such ac-
counts. There the auditors know that the determinism and collectivism
of the Office has adverse consequences; or they know that the effects
of the Office's compliance auditing are necessarily weak. But because
they usually cannot put these observations explicitly into their re-
ports, they may resort to personal "discursive strategies". Conse-
quently, their strict legalism may be something else than what it seems
to be.

The first overall impression one gets of the epistemological encoding
from referential into communicative discourse in compliance auditing is
that "positivist" presuppositions of the "instrumentalist" variety are

adhered to. Legal norms are perceived as means to maintain predictability and legal certainty in government financial administration, where the auditees are seen almost as "things" supposed to "behave" properly. We can also discern features of "positivist falsificationism" in the "adversary process" where the Office asks, receives and analyzes explanations which its auditees submit on the basis of the audit reports. These presuppositions - when routinized - no doubt are conducive to the suppression of the discourse of compliance auditing on the level of the whole Office.

We must, however, analyze also the auditors' possibilities of altering these presuppositions in their "personal" encoding of their referential discourse. This analysis suggests that they may have considerable leeway in producing and articulating knowledge, and we can again expect to encounter splits between the Office and its auditors. The analysis of the auditors' discourse indicates that within the bounds of the Office's overall discourse of compliance auditing, the auditors may use their own "creative work" variants of many "root metaphors" in order to put their referential discourse into communicative discourse. Thus one is able to find metaphors which help the auditors to use their negative hermeneutics and strive for "blaring contrasts" between the legal norms and the auditee's "sins". These metaphors may be those of "mechanism", "organism", "language", "game" or "drama", and they may produce various kinds of knowledge with various "poetic" effects ("ironic", "heroic", "comical", "tragical", etc.). Here, of course, the authors may be able also to build different models of the Office into their communicative discourse, and "spice" the models with various poetic effects. For example, a "tragical" effect is brought about where an unbearable workload and consequent delays are emphasized; and an auditor's heavy emphasis on minor details of violations of administrative regulations may entail or effect irony toward the Office. We must, of course, add that because no referential discourse can be put into communicative discourse without metaphorization, the models may be used also without self-reflexion and poetic effects may be produced unknowingly. What is still more important, the "literary" freedoms of the auditors do not necessarily mean that the overall suppressive effects of the Office's epistemological presuppositions on its discourse are at all alleviated.

In the issue concerning possibilities to produce and articulate normatively binding evaluative knowledge through its social inquiry, compliance auditing is split into an "objectivist" and "subjectivist" application orientation as far as the Office as the whole is concerned. The attitude toward the auditees (let alone the "auditees of auditees") on low hierarchical levels is objectivist: they are supposed to comply mechanistically with the legal norms and administrative regulations. The legislators are conceived of in a subjectivist way, i.e., on their own terms even to the point that they are seen as omnipotent. The ministries as auditees are understandably seen in a way which is a mixture of subjectivist and objectivist views. Once again, a further split is conceivable and can be often noted between the Office as a whole and some of its auditors. While the average overall effect of the mixture of the "positivist" objectivism and the "hermeneutic" subjectivism is a contribution to the production and reproduction of existing social relations, there are auditors who acknowledge this contribution and contest it - at least through their more or less implicit irony toward their employer.

Compliance auditing must of course render some account of the "social". On the level of the whole Office the lower level auditees are seen in a "naturalist" way and the legislators (and the Ministry of Finance) in an "antinaturalist" or "supernaturalist" way. Consequently, the "average" discourse of the auditors "glides"on the obvious and reified surfaces of legal norms, their interpretations and interpreters' authority, and this helps to reify the discourse and ritualize the auditing. In this area we again encounter the split between the "average" and the "individual": there are auditors who have at least a non-discursive "feel" of the "real" social relations of mutual non-understanding, and who see that what appear as "nature" and "supernature" are in effect "quasi-nature".

On the level of the whole Office, compliance auditing relates its levels of analysis in a "macroreductive" way. The relation of legal norms to auditees' conduct is derived either from the "sovereign" will or intent of a legislator, or from principles of logical consistency of procedural law concerning the management of public finances. This macroreduction "petrifies" the obvious and reifies the norms. We can also here find a split between the Office and at least some of its

auditors. The latter often see how laws change in their repeated
application and how avoidance of uncertainty keeps legal norms and ad-
ministrative orders valid.   They may also understand at least on
a non-discursive level that strict "macroreduction" leads to petrifica-
tion of their own discourse, although they are usually unable to
utilize this view in encoding the results of their practical work into
actual political and administrative discourse.

Two types of implications of compliance auditing can be discerned:
it increases and maintains budgetary compliance and other legal com-
pliance related to the management of public finances, and it provides
legitimization of the "ritualistic forms" of this management (e.g.,
processes of budget implementation, cash management, government audit-
ing, designs of internal control built into administrative structures,
and internal auditing), but it does not have a significant independent
role in interpreting legal norms and administrative orders.   This
type of auditing evidently incorporates presuppositions and implications
which are conducive to the artificial closure of its practical social
theory, and to the suppression of its discourse. The closure and
suppression follow from a combination of "macropositivism" and "macro-
hermeneutics" - although this combination may be "realized" with splits
and dissenting views of individual auditors. The conclusion thus con-
cerns merely the Office as a whole, and its auditors can decrease the
adverse impacts on the Office's discourse - though perhaps only in that
part of their communicative discourse which is not made explicit in
the published results of their audit discourse, or which is altogether
nonexistent there. However, the auditors' own "extreme stands",
although different from those of the Office as the whole, may also
cause "individual" closures of thinking and subsequent petrification
and suppression of discourse.

Compliance auditing is explicitly designed as a "social technology"
for increasing "regularity" in the management of public finances, but
the Office's rather "invisible" position in the Finnish national
government sets its restrictions. Therefore the Office does not have
a "monopoly of symbolic violence" except of course within its own
organization and toward its younger auditors. Consequently, compliance
auditing may be more important as a political and administrative
"legitimatory practice". Its mere existence suggests for citizens that

the management of public finances is safeguarded, and the disclosure
of cases of fraud and abuse is a proof both of the need of compliance
auditing and of its efficiency - although this disclosure is naturally
no proof that all such cases are brought into the open, nor that the
most serious "irregularities" are made public.

Effectiveness Auditing. - Effectiveness auditing of the Office may
sometimes overlap with compliance auditing. In Finland the objectives
of social and economic measures are often prescribed by law - and in-
creasingly so since the 1960's. Even where this is not the case,
these two types of auditing resemble each other: policy objectives are
usually established by the same decisionmakers who create legal norms
or administrative orders.

There are, however, also differences between the two types of audit-
ing: effectiveness auditing is in principle the more feebly grounded.
It does not "trigger" prescriptions for corrective action but it makes
suggestions that (often disinterested) policymakers should provide for
(or be provided with) better information. The lack of prescriptive
interest implies that effectiveness auditing is not only a "practical"
version of "scientific" evaluation of the goal-achievement of public
policies. In other words, where policies have seeming goals, the
Office and its auditors often acknowledge this. Accordingly, we can-
not "subsume" effectiveness auditing neatly under the strong combina-
tion of presuppositions and implications of "macropositivism" as we
could in the case of social science causal analysis of the effects of
public policies.

We can of course find "determinist" and "collectivist" ontological
presuppositions in the overall effectiveness auditing of the Office.
These presuppositions concern not only the auditees of different levels,
but also the different kinds of "legislators" capable of stating
authoritative objectives. The latter must at least be faithful to their
raison d'être which they have adopted while they were deriving their
goals and objectives. Here, the Office itself is nothing but another
"cogwheel" contributing to goal-achievement.

These preliminary comments suggest, accordingly, that the Office is
"subsumed" under systems of planning and programming economic and social
policies within such constraints as "scarcity", "international competi-
tion" and "consensus". It subsumes its auditees under such systems

without accounting for the unintended consequences of "planned" action
that produce and reproduce the systems. However, this picture is
blurred by the fact that the Office, or at least some of its auditors,
may perceive that many social and economic policies have seeming goals,
i.e., they have few unambiguous goals, or they have hidden "real" goals,
and that the systems of planning are in part obsolete or direct
camouflage. Here it is in principle possible that the Office and the
auditors may exert a critical function - although it is often that of
fiscal and general conservatism and not of a refined criticism of ef-
forts of comprehensive planning. A critical function can also emerge
where it is demanded that the monitoring of goal-achievement should be
ameliorated. Such demands do not always prove that the Office and its
auditors are blinded by modern "planning ideologies", but they may be
strategies to disclose phony objectives and planning systems through
increased information.

Without doubt the Office and its auditors encode their referential
discourse intellectually into actual communicative and communicated
discourse in an "instrumentalist", "positivist" way, and this supports
also the encoding of the former discourse in an instrumentalist way
into political and administrative discourse. In cases where the Office
and its auditors are quite naive - or prefer to be naive - we can straight-
forwardly suggest that discourse is suppressed because effectiveness
auditing cannot reflect itself in the mirror it is holding in front of
its targets, but if the Office and the auditors are not so naive they
are sometimes able to produce and articulate "intellectually" adequate
knowledge through metaphors and their "ironic" and other "poetic" ef-
fects. However, also here the possibility of knowledge is often con-
joined with powerlessness. The overall effect of effectiveness audit-
ing - in spite of its critical features - supports the production and
reproduction of the "obvious" and "reified" and the pertinent "socially
adjusted" social relations. One reason for this powerlessness is ob-
viously the randomness of the critical impacts stemming from the
multitude of conflicting motivations of the auditors.

Effectiveness auditing of course denies that the Office's practical
social inquiry could independently produce and articulate new normative-
ly binding evaluative knowledge. Its stand is that of "application-
oriented objectivism", and it assumes the task of contributing to
current policy objectives without questioning them. However, this is

in part only seemingly so, because the Office and its auditors some-
times want to question the sources from which phony objectives of social
and economic policies arise - but as we have indicated above, this
criticism is seldom systematic and usually powerless.

The account given of the "social" in effectiveness auditing is "natu-
ralist". On the level of the "average" discourse of the whole Office
this type of the audit discourse "naturalizes" its sphere of investiga-
tion by compressing it into the goal-achievement scheme. This evidently
affects adversely the production and articulation of knowledge: the "ob-
vious" and "apparent" are produced and reproduced through the natu-
ralization. However, the split between the "average" and the "individ-
ual", the Office and some of its auditors, applies sometimes also here.

Effectiveness auditing understandably relates its different level of
analysis in a "macroreductive" way. This stems from the hierarchical
structure of the basic goal-achievement paradigm. Discourse is ad-
versely affected: the social relations which are sources of such "un-
questionable" goals as "economic growth", "welfare" and "equality" are
not thematized. Once more, there may be situations where either the
Office as a whole or some of its auditors suspect these goals and their
"rationality".

Effectiveness auditing is explicitly designed into a social
technology which feeds back its practical implications to its presuppo-
sitions. This can be assumed to produce and reproduce artificial
closure of theorization and the suppression of discourse. We must
also investigate the evaluative implications of effectiveness auditing
and their "sedimentation" into legitimatory practices. First,
effectiveness auditing is often a political and administrative practice
in the same sense as compliance auditing. Its mere existence suggests
that the "goodness" of policy implementation can be audited whenever
needed, and where it produces and articulates evaluations, this is an
indication of "rational" efforts to evaluate policies systematically and
subsequently decide on their destiny. Second, the "freedoms" of the
Office and especially of its auditors can make effectiveness auditing
a legitimatory practice also in a deeper sense. In terms of a "drama"
metaphor, an "ironic" attitude toward attempts of comprehensive plan-
ning and programming social and economic policies give the Office or
its auditors the role of a "court jester". In terms of a "mechanistic"

metaphor, the Office and its auditors are here "safety valves", which give support to citizens for their views that their political leaders are dishonest, do not disclose their "real" objectives, and "conceal this concealment" in planning systems which are in part camouflage. Effectiveness auditing may here thus be a "psychological" means of channeling the citizens' envy and suspicion of their superiors. The superiors, feeling guilty for the power they possess, may feel relieved after they have been disclosed as dishonest - because their power is in any case seldom threatened by the auditing.

Thus the finalization of effectiveness auditing may be complex indeed, and we must accept the idea that it produces and articulates at times "pure" and critical knowledge. However, this knowledge tends to become finalized; and although it is knowledge, it does not fulfill the strict requirements of systematic discursive analysis.

Efficiency Auditing. - The above led us to expect that the Office's efficiency auditing is the most "scientific" part of its audit discourse, although we had to make some reservations. The fact that this type of evaluation emphasizes "inefficiency" and "second-order consequences" (the latter often equated with inefficiency) implies that we have here a variant of economic evaluation. This suggests, in turn, that we are dealing with a case of "micropositivism". But efficiency auditing is by no means a practical application of cost-benefit analysis: its perspective is not that of the whole society, and it concentrates "episodically" on individual economic transactions, methods and procedures, and therefore on "intra-administrative" and "intra-organizational" efficiency, cost minimization, "economy" and elimination of "waste".

The "episodic" character of efficiency auditing indicates that there are "relativist" and "atomist" ontological presuppositions in its "practical social theory". It neglects the social determination of both output goals and the availability of resources which are allocated, and it consequently suppresses the discourse of the "critique of the public political economy". Therefore we can find a "determinism" and "collectivism" under relativism and atomism: the latter pair of presuppositions concerns the state's employees (from managers to officials and workers), and the former the whole state. The account of effectiveness auditing is thus split on the level of its ontological presuppositions.

But is this all we can say of the ontological presuppositions of the efficiency auditing? We can say more: although the overall "average" discourse of efficiency auditing may be suppressed exactly as we have suggested, at least some auditors may acknowledge that the "episodical" and intraorganizational cost minimization may be illusory from the point of view of the management of public finances as a whole. Thus a heavy concentration of auditing on the minor details of the episodes may be a symptom of a critical though concealed attitude of the auditors: "passive resistance" against the irrelevance of the "episodical" efficiency auditing.

Efficiency auditing encodes its referential discourse "intellectually" into communicative discourse in a "positivist","instrumentalist" way. Thus on the level of the overall discourse of the whole Office, discourse is adversely affected by the absence of the very own picture of this type of auditing in the mirror it holds in the front of its targets. Where the "efficient allocation" of the scarce resources is achieved on the basis of the suggestions of efficiency auditing, it has contributed to the production and reproduction of existing social relations which have been taken for granted in the audit discourse. However, if we adopt the view that the auditors are not quite so naive as a "superficial" reading of the audit reports leads one to assume, we can suggest that there are "intellectual" possibilities to produce and articulate knowledge through metaphors which the auditors "privately" design and use. For example, the heavy concentration on the minor details of lack of efficiency may produce an "ironic" effect - or a "self-ironic" attitude toward the Office or the auditor him- or herself. However, this irony does not change the powerlessness of the auditors nor help them to discontinue the routinized and apparent discourse which they produce and reproduce.

In its epistemology, efficiency auditing incorporates, of course, also the presupposition of "application-oriented objectivism". It does not aim at producing and articulating new normative knowledge, but in its "average" discourse it merely assumes that quite clear criteria are available for an efficient allocation of resources. This assumption - which may appear as concrete criticism of "inefficiency" of minor administrative frictions - "silences" the discourse about the ends and about rights to resources, and thus suppresses critical evaluative

discourse. In other words, efficiency auditing in its general form accepts "formal rationality" as the basis of the allocation of resources and "consigns to silence" the mechanisms which produce the discourse about these ends - and about the criteria of efficiency. However, the fact that the auditors may acknowledge where the "episodical" allocation is illusory may exert "countervailing power" vis-à-vis the application-oriented objectivism - although perhaps without any really "emancipatory" effects.

In its methodology, efficiency auditing is understandably "naturalist" as regards its account of the "social". Here the "average" discourse of the Office affects adversely the production and articulation of knowledge by presupposing that the criteria of efficiency are "givens" which need not be analyzed and assessed, and by making similar suggestions as far as the resources to be allocated are concerned. The split between the "average" and the "individual" can be found also here: the auditors can at least implicitly question the rationality of the assumed criteria if they find them contradictory or absurd.

Efficiency auditing evidently relates its levels of analysis in a "microreductive" way. It starts from the assumption that the "allocators" are rational only where they accept the given formal criteria of efficiency, and it assumes, further, that they indeed want to be rational. This suppresses discourse by routinizing it and making it seem unproblematic. Here, too, the auditors often establish a split with the Office's average discourse by questioning - at least implicitly - the criteria of efficiency and the rights to the resources.

Efficiency auditing is of course designed as a social technology of politics and administration, and it necessarily feeds back its implications to confirm its presuppositions. Therefore its practical social theory is necessarily artificially closed and its discourse becomes easily suppressed. Efficiency auditing can also have evaluative implications whose feedback make it a legitimatory practice. First, it enables the "auditants" (the highest government decisionmakers) and the auditees increase the efficiency of their policies, policymaking and policy implementation, and "efficiency" in their discourse connotes "progress", "rationality", "goodness" and "desirability". Second, effectiveness auditing is sometimes a legitimatory practice in a more complex sense: the possible "ironic" effects of the auditors' detailed

discourse supports their political and administrative efforts toward
a more "comprehensive" economic rationalization. Finally, efficiency
auditing exerts an impact on "political psychology". It supports
citizens in their convictions that the political and administrative
decisionmakers are susceptible to wasteful conduct. But instead of
open criticism and "revolt", this type of auditing confirms such be-
liefs of the citizens as they actually want to cherish about their
"rulers". The conviction of the "corruption of politics" and the
"bureaucratic inefficiency of administration" may confirm the citizens'
discourse about the "sound morality" and the "thriftiness" of common
people.

Some Further Questions. - Our critical analysis suggests, first,
that two of the three types of the Office's audit discourse are "in-
tellectually" rather firmly grounded: compliance and efficiency audit-
ing. They can be also encoded into political and administrative dis-
course rather "strictly", because the criteria of evaluation are stable,
but at the same time they give leeway to a differential treatment of
different actors of practical politics and administration. Thus both
of these types of auditing can provide the Office with a rather
articulate and politically seemingly neutral "social technology". From
the perspective of the historical development of political and adminis-
trative discourse, it is more than coincidental that these firmly
grounded types of the audit discourse correspond rather well to the
well-known Weberian types of "formal rationality" (i.e., legal rational-
ity and formal economic rationality), and the less firmly grounded
effectiveness auditing corresponds to the Weberian "substantive" or
"value" rationality. Government auditing thus seems to be also an in-
stitution which produces and reproduces the *Entzauberung der Welt* - or
according to our terminology, a specific type of the "obvious" and
"apparent" in society.

Our analysis also suggests that further splits in the discourse of
public policy evaluation are conceivable, such as this discourse ac-
tually evolves in politics and administration. We focussed in our
analysis on the split between the Office's "average" or "overall" dis-
course and the diverging orientations of the discourse of the individ-
ual auditors, and pointed to potential and actually realized critical
divergences in the latter discourses. These divergences can be in part

due to the "intra-actor" splits caused by the necessity of the auditors
to use simultaneously different types of "official" audit discourse in
their audit work. Possibilities for individual critical orientations
appeared in all types of audit discourse and practically on all levels
of intellectual choice; but these non-discursive and fragmented orienta-
tions actually function as "safety valves" of the established discourse
and enhance its finalization of the overall discourse, and become
usually finalized as a kind of "side-show". However, the critical
orientations indicate that the auditors - or any practical evaluators -
may have "deeper knowledge". They are not quite so naive as the surface
of the evaluative discourse may lead one to expect. These critical
orientations and the splits they produce - and are produced by - within
the official discourse may serve as "ruptures", which critical analysis
of the evaluative discourse can utilize in order to penetrate the ob-
vious and apparent of the official discourse. Similarly, the criti-
cally - or cynically - oriented auditors (evaluators) may also become
allies of anti-subjects - or at least unwitting helpers of anti-subjects
- which construct their strategies to struggle against the suppression
of discourse.

What questions has our analysis of the presuppositions, implications
and finalizations of the Office's communicative discourse left un-
answered, and what are the implications of our investigation for
further concrete research? First, we have not investigated in concrete
terms the mechanism which maintains the production and reproduction of
the overall "average" suppressed discourse of the Office, in spite of
possible critical ideas ensuing in this discourse. In order to carry
out this investigation further, we should examine, e.g., the selective
mechanisms which determine the "political" and professional selection
of auditors to the Office; as well as the selective mechanisms which
make some auditors stay and some leave. We should also analyze the
mechanisms which make different auditors put a different emphasis on
the three types of auditing or emphasize the types in different ways
in different audit projects. This would demand a systematic analysis
of certain specific areas of the prevailing Finnish political and ad-
ministrative discourse (e.g., in employment policies and politicization),
and analyses of the psychological anchorages of the auditors as social
actors. These directions are not pursued in this study.

Second, we have not discussed systematically how the auditors are subsumed under the "hegemony of knowledge and power" of the overall discourse of the Office. We have, however, provided a preliminary categorization suitable for this purpose in Chapter II. On this basis one could investigate how the auditors are subsumed under the hegemony because of different combinations of their "ignorance" and external or expected "coercion". Here one could analyze the "total ignorance" of the (probably non-existing) "totally naive auditor; the "fear" of the "concealed radical"; the "cynicism" of the "ex-radical"; and the "opportunism" of the "careerist". One should also study the possibility of "anti-subject" strategies of critical auditors - although their possibilities may be narrow indeed. In the present study we shall not proceed in these directions either, although typologies of knowledge and coercion are all the time in the background of our analyses.

Finally, we could study the "mix" of the three types of auditing in concrete contexts. Here, we have at least three alternatives. The first of these is historical analysis. We could investigate how the emphasis of the Office's discourse has changed during the 160 years of Finnish government auditing from strict legalism toward an economic and goal-achievement emphasis. The second alternative is case studies; many of the audit projects of the Office have produced large data sets, and also textual analysis could give interesting results. We could investigate, e.g., how the three types of the audit discourse mix in given audit projects, or how different auditors participating in the projects divide labor as to the different types of audit discourse. Third, we could provide an overall cross-sectional conception of the Office's discourse at a given point of time using a more encompassing perspective than that of separate case studies. As we have indicated above, this is the path we pursue in the rest of this chapter. We shall start this investigation from the "localization" of the three types of the Office's audit discourse in the social contexts of the different administrative sectors of the Finnish national government.

Localization of the Office's Communicative Discourse

Our above treatment of the Office's communicative discourse has
been abstract in one respect: it has not introduced the concrete
targets of auditing (the "auditees"), nor the potential dispersion of
the types of the audit discourse as regards the nature of these tar-
gets. The study of the targets and the dispersion of the types of the
audit discourse according to the targets helps us understand some of
the most "political" characteristics of the finalization of the differ-
ent types of the audit discourse. But it also helps us sketch po-
tential strategies for "anti-subjects" in our concrete case of the
discourse of the Finnish State Economy Comptrollers' Office.

Our factor analysis above gives us easy access to analyzing - on
the level of "pseudo-nature" - the direction of the different types
of the audit discourse. Each of the 79 audit reports of the year 1978
pertains to a certain administrative sector of the Finnish national
government; and we can use factor scores to assign each report a rela-
tive value in terms of the types of auditing present in the report
(Table IV-5). High positive factor scores received by the reports per-
taining to a given sector indicate that this type of auditing often
takes place in this specific sector; and low or negative factor scores
pertaining to a sector indicate that this type of auditing is seldom
if ever, directed to the sector. The scores are given in the table
both as the sums of the scores of the reports pertaining to a given
administrative target sector and as means, i.e., the sum divided by
the number of the reports concerning the sector (because the sectorial
distribution of the reports is rather uneven).

While reading the tables, we must focus on those sectors where we
have a sufficient number of cases. (This is, of course, a matter of
discretion; but if our year 1978 is "normal" one, five or more reports
is probably sufficient to indicate the general nature of the auditing
directed to the sector). We can see that the auditing directed to
three of the sectors is rather "pure": the sector of education mainly
attracts compliance auditing, and the sector of trade and industry and
that of traffic and communications efficiency auditing. Two of the
main sectors, the sector of social affairs and health and the sector
of agriculture and forestry both attract two types of auditing; the

Table IV-5. Types of the Office's audit discourse in different
            administrative sectors of the Finnish national government

The administrative target sector (the Office of the President and ministries)	Sum	Mean	N
COMPLIANCE AUDITING			
The Office of the President	-.47	-.47	1
Foreign Affairs	.93	.47	2
Justice	-.36	-.36	1
Interior	2.50	.83	3
Defence	-.87	-.44	2
Finance	-4.72	-.39	12
Education	5.51	.37	15
Agriculture and Forestry	-3.38	-.16	21
Traffic and Communications	-4.26	-.38	11
Trade and Industry	-.33	-.07	5
Social Affairs and Health	5.35	1.07	5
Labor	.10	.10	1
Total	.00	.00	79

(Continued)

N.B. Σ of the scores = 0; $\bar{X}$ = 0; SD = 1
      (Statistical Package for the Social Sciences (SPSS))

Table IV-5. (Continued)

The administrative target sector	Sum	Mean	N
EFFICIENCY AUDITING			
The Office of the President	-.35	-.35	1
Foreign Affairs	-1.27	-.64	2
Justice	-.74	-.74	1
Interior	-.19	-.06	3
Defence	-.19	-.09	2
Finance	-3.13	-.26	12
Education	-5.64	-.38	15
Agriculture and Forestry	13.47	.64	21
Traffic and Communications	.34	.03	11
Trade and Industry	2.65	.53	5
Social Affairs and Health	-4.00	-.80	5
Labor	-.85	-.85	1
Total	.00	.00	79

Table IV-5. (Continued)

The administrative target sector	Sum	Mean	N
EFFECTIVENESS AUDITING			
The Office of the President	-.37	-.37	1
Foreign Affairs	-.33	-.17	2
Justice	.89	.89	1
Interior	-.88	-.29	3
Defence	-.28	-.14	2
Finance	-2.95	-.25	12
Education	-4.28	-.29	15
Agriculture and Forestry	10.09	.48	21
Traffic and Communications	-3.68	-.34	11
Trade and Industry	-.78	-.16	5
Social Affairs and Health	2.81	.56	5
Labor	-.24	-.24	1
Total	.00	.00	79

former both compliance auditing and effectiveness auditing, the latter both effectiveness auditing and efficiency auditing. Finally, the sector of public financing (the administrative sector of the Ministry of Finance) scores, on average, low in all factors; this indicates an "erring pattern" in the factor structure.

We can interpret the above results from a political and administrative perspective. The sector of education and the sector of social affairs and health are both sectors producing "merit goods" (i.e., divisible goods which are publicly produced because of their "special value" to society). Both sectors have since the early 1970's been regulated by strict legal and administrative norms and they are planned within comprehensive systems of national and municipal planning. The sector of agriculture and forestry and the sector of trade and commerce, on the other hand, are "regulative and subsidizing" sectors of administration; here, the legal and administrative norms are fragmented, and few and no comprehensive systems of planning exist. Furthermore, in the sector of social affairs and health there are rather large sub-sectors of policymaking (e.g., private health care systems, private pharmacies) where regulation or subsidization play a significant role; and in the sector of agriculture and forestry and the sector of traffic and communications there have been attempts to establish stable plans and programs (e.g., for flood control, for forest improvement and for ground transportation) to lower or control costs. Moreover, the latter sector includes the largest Finnish public enterprises in agency form, the State Railways and the National Board of Post and Telecommunications; and the sheer size, the nationwide infrastructures and service networks, the high political visibility, and the fiscal importance of these enterprises have given rise to comprehensive intra-organizational systems of planning. However, the same reasons as have enhanced comprehensive long-range planning of the enterprises have compelled auditors to concentrate there on details of administration. This is reflected in the somewhat "colorless" view that our factor points give of the auditing of the sector of traffic and communications. Finally, in the sector of public financing the auditors should audit their own "master" (the Ministry of Finance); this probably generates the "erring patterns" of our analysis in terms of factor points.

The above interpretations - which, like our tabular data, are natu-
rally based on a "close reading of the audit reports - also
suggest what aspects of the "target sector" must be taken into account
as far as "anti-subjects" are to encounter and fight the suppression
of the audit discourse. The presuppositions, implications and
finalization processes of compliance auditing can be especially found
- and confronted by anti-subjects - in the sectors where merit goods
are being produced; and where this production is rather strictly regu-
lated by legislation and planning systems. The presuppositions, im-
plications and finalization processes of effectiveness auditing
can mainly be found out and confronted by anti-subjects in the ad-
ministrative sectors where attempts are made to subsume policymaking
and policy implementation under a strict centralized control by the
national government. The presuppositions, implications and fi-
nalization processes of efficiency auditing can be found and con-
fronted in the administrative sectors which mainly carry out regu-
latory and subsidizing activities, or (which may also entail cen-
tralized control) under comprehensive nation-wide planning systems.
Finally, the "master sector" of public financing is a sector of "free
confrontation" - or there exist latent "discursive structures", which
must be identified with other methods than those of this analysis.

On Parallel Evaluative Discourses of the Office's Communicative
Discourse and Their Potential Complementary or Substituting Effects

As we have indicated above, the discourse of the Office has by no
means the monopoly of public policy evaluation in Finland; and es-
pecially the Office's political and administrative discourse can be
complemented and substituted by several other types of public policy
evaluation. As our discussion of the data and techniques indicates,
these parallel discourses can be more or less interwoven into everyday
political and administrative discourse and political and administrative
practice; and none of these potential complementary or substituting
discourses has such an independent position and such aspiration for
"impartiality" and "expertise" as the discourse of the Office.
On the basis of the data sources and coding procedures listed above
in the section about the data and techniques, the "amounts" of the

parallel discourses in the different administrative sectors have been
tabulated and compared below. The tables reporting the sectorial
distribution of the "amounts" of these discourses are given in
Appendix Tables IV-i - IV-vii to this chapter. The results are
summarized in Table IV-6 and compared with the "amount" of the Office's
audit efforts in the different sectors in 1978. (For clarity's sake
it must be emphasized that the data on the parallel discourses only
give the *general emphases* of the evaluative discourses and do not
separate different *types* of discourse as the factor analysis and
factor scores did). "Pluses" in Table IV-6 indicate administrative
sectors whereto a given evaluative discourse directs special atten-
tion in terms of the above-average values of our indicators (see
appendix tables); other sectors are marked either by "plus-minus"
(about average values in terms of our indicators) or "minus" (below-
average values according to the indicators).

It is easy to see, first, that the Office's own efforts in its audit
discourse focus on those areas where it examines "regulatory and sub-
sidizing" administrative sectors and their policies (agriculture and
forestry; trade and industry; and social affairs and health); and the
sector of the large public enterprises (traffic and communications).
The Office also examines industriously the sector of foreign affairs
(evidently because of the "global decentralization" of the Finnish
embassies and consulates all over the world) and its own host sector,
the sector of public financing (although, as we have already seen,
auditing in this sector is rather inconsistent and "empty" in its
argumentation). No parallel discourse reflects exactly the same pat-
tern as the Office's discourse; the highest "correlation" is - as one
can expect - with the discourse of the State Auditors' reporting. This
is "natural" because both of them are competing audit discourses on
the same targets and duplicate each others' work (until about 1970,
the State Auditors relied heavily on the Office's audit results, but
thereafter the reliance gradually decreased until it practically dis-
appeared). A somewhat similar pattern is also present in the discourse
of the government's budget proposal; this is to be expected, too,
because auditing is understandably interested in accounting for the
same fiscal and budgetary aspects of administrative processes as budget
preparation. As to their emphasis, the Parliament-centered forms of

Table IV-6. The relative sectorial emphasis (sectorial evaluative efforts) of the parallel discourses of public policy evaluation, and the emphasis of the Office's audit discourse (figures from the year 1978, or comparable periods; summary of Appendix Tables IV-i – IV-vii)

Type of discourse \ Administrative sector	Foreign Affairs	Justice	Interior	Defence	Finance	Education	Agriculture and Forestry	Traffic and Communications	Trade and Industry	Social Affairs and Health	Labor
Sectorial presence of information about the way of the preparation ("social inquiry") of the Cabinet's bills to Parliament (1978)	+	+	+	+	-	+	-	-	+	+	+
Sectorial emphasis in the government's budget proposal: specificity (small size) of items (1978)	+	+	-	-	-	+	+	-	+	-	-
Sectorial emphasis in the State Auditors' reporting (1978)	+	+	-	+	+	-	-	+	+	-	-
Sectorial promptness of the Cabinet's responses to the action requests of Parliament, according to the Cabinet's annual report (1978)	±	-	-	±	+	+	-	-	-	+	(not applicable)
Sectorial emphasis of the Cabinet's extraordinary communications to Parliament (1970-1978)	+	+	±	-	±	+	±	±	±	-	±
Sectorial emphasis of the Cabinet Ministers' replies to the questions of the Members of Parliament (1977)	+	+	±	-	±	±	±	±	±	-	±
Sectorial emphasis in the audit discourse of the Finnish State Economy Comptrollers' Office (1978)	+	-	-	-	+	-	+	+	+	-	-

Source and explanation: Each of the seven rows summarizes one of the Appendix Tables IV-i – IV-vii.

the parallel discourses resemble least the pattern of the Office; and
this leads us to suggest that the public policy evaluation we are in-
vestigating here has two partially separate arenas: "administrative-
financial" and "parliamentary-political". There is little surprising
in this, because the Finnish constitutional norms and conventions
establish a rather clear separation between legislative and executive
functions.

All in all, our analysis of the parallel discourses of the Office's
practical public policy evaluation in the Finnish context of political
and administrative discourses suggests that the audit discourse we have
been investigating is rather independent; and it can be contested with-
out much need to consider the parallel discourses in critical "anti-
subject strategies". Still, there are some indications that it is
part of a broader system of evaluative "administrative-financial dis-
course" - and as far as this is the case, the strategy of the critical
discourse should take this into consideration. Then the potential
"rupture" between the "parliamentary-political" and "administrative-
financial" discourses (probably most acutely reflected in the present
contrasts between the Office's discourse and the State Auditors' dis-
course) could be utilized by anti-subjects. However, the tentative
findings concerning the broader systems must be elaborated upon in
future research.

Political, Parapolitical and Bureaucratic Establishments, Their Sectorial Links, and the Office's Communicative Discourse

We have above analyzed the administrative sectors as "passive" tar-
gets of practical public policy evaluation, both of the audit discourse
of the Office and its parallel discourses. We must, however, according
to our own basic premises, also consider these sectors as *sources* of
practical public policy evaluation: for their own political and adminis-
trative discourse and "discursive practice" (such as goal-oriented
policymaking) may influence the nature of the discourse of public
policy evaluation and enhance it as a discourse of "mutual understand-
ing" based on certain "socially adjusted" social relations. This does
not mean simply the "manipulation" of the evaluative discourse nor

"external" or "structural" effects upon it; but, in terms of
a Foucaultian metaphor, a "criminal" to be "punished" may adhere to
the norms of punishment and thus enhance the discourse of "discipline
and punish".

Our following data on the Finnish political, parapolitical and
bureaucratic establishments and on their potential participation in
public policy evaluation is tentative. It is based on the assumption
that certain establishments have "sectorial interests" and defend these
interests. In doing this, they may with their own political and ad-
ministrative discourse direct and alter the discourse of public policy
evaluation; or the latter discourse may in any case have to adapt to
their discourse.

We can investigate the sectorial presence and absence of the follow-
ing political, parapolitical and bureaucratic establishments: (a) politi-
cal parties; (b) interest groups (here the participants of collective
bargaining); and (c) different levels of public administration (the
ministries, boards and agencies of the national government, and muni-
cipal governments and their central umbrella associations). The
sectorial presence or absence of the parties, interest groups and
"bureaucratic" interests will be measured by (1) the chairmanships of
representatives of political parties in Parliamentary Committees set
up by Parliament for its own legislative activities; (2) the occupancy
of the posts of the Cabinet Ministers by representatives of the
parties; (3) invitation of representatives of different levels of
public administration and of the interest groups to the hearings of
the Parliamentary Committees in their routine legislative work; and
(4) participation of representatives of the corporatist interest
groups during the preparation of the Cabinet's bills to Parliament, as
indicated by the use of "corporatist" preparation.

It was possible to investigate the sectorial presence or absence of
the representatives of the political, parapolitical and "bureaucratic"
establishments in all the above three cases of participation, because
the structure of the Parliamentary Committee system corresponds
approximately with the sectorial administrative division of the Finnish
national government; and because the Cabinet ministers are usually
appointed to lead ministries corresponding to the sectorial division,
or to lead some functions in a sectorially defined ministry.

Before proceeding in the analysis, it is useful to remind that the two most prominent political parties in the Finnish political system have since 1966 been the Social Democratic Party and the Center (ex-agrarian) Party. Their "basic cabinet coalition" has been most frequently supported by one or few "minority" partners": the People's Democratic League (led by the Communist Party of Finland), the Swedish People's Party (advocate of the Swedish-speaking minority of Finland), and the diminishing liberal party (Liberal People's Party). The leftist parties (the Social Democrats and the People's Democrats) have been, as one can expect, most interested in the administrative sectors where public services (especially "merit goods") are produced; and the Center Party has as an ex-agrarian party had special interests to proctor in the sector of agriculture and forestry. The "prestigious" administrative sectors with highly esteemed posts of decisionmakers - as well as of experts - are the Office of the Council of State (the Prime Minister's Office), the Ministry for Foreign Affairs (dealing with the Finnish foreign relations, very important in the country's geopolitical position), the Ministry of Finance (the "super-ministry" of public finances and related questions), and the Ministry of Trade and Industry (in charge of support to and regulation of private business, coordination of government joint-stock companies and their subsidiaries, and the coordination of Finnish foreign trade).

As far as the parapolitical "corporatist" interest groups are concerned, we can pay here special attention to three of them: (1) The Central Union of Agricultural Producers (*MTK*, which furthers the interests of farmers and private forest owners), (2) the Central Organization of Finnish Trade Unions (*SAK*, the leading central organization of the employees, mainly furthering the interests of industrial workers), and (3) the Central League of Finnish Employers (*STK*, the counterpole of *SAK*, and the main central organization representing the interests of industrial employers). We can add to the above "distinctly political and parapolitical" interests (4) the bureaucratic interests of the ministries of the national government; (5) the bureaucratic interests of the central boards and central agencies of the national government (the latter are quite independent vis-à-vis the ministries in the Finnish system of government); and (6) the local and regional bureaucratic interests of the municipal governments

(mainly transmitted by the Association of Finnish Cities and the
Finnish Municipal Association).

The links of the political and parapolitical interests (1)-(6) to
the administrative sectors have been examined in detail in Appendix
Tables IV-viii - IV-xi to this chapter. We examine here the summary
of these links, presented in Table IV-7. The table indicates the
links of the different political parties to the administrative sectors
(two first rows); the presence of "strong" or "weak", and "centralized"
or "decentralized" interests (or "self-interests") of different levels
of administration (ministries, central boards, agencies and municipal-
ities; third row), and the sectorial presence or absence of "strong"
or "weak" corporatist interests (fourth row). The fifth row of the
table summarizes the characteristics of the administrative sectors in
general terms: as "pluralist" ("neutral-pluralist", "bureaucratic-
pluralist" or "political-pluralist"); "political-bureaucratic",
"political-corporatist"; or "bureaucratic-political-corporatist".

The substantive findings summarized in the table are here as such
of lesser interest, although some of them can be connected with our
earlier findings concerning the types of auditing. Thus, e.g.,
effectiveness auditing seems to coincide with "political corporatism"
or "bureaucratic and political corporatism" - i.e., with political
and interest group battle about the implementation of bureaucratic
plans and programs. We can also use our tentative findings to better
illustrate how "anti-subjects" might benefit of such analysis as that
of ours about the "political-parapolitical-bureaucratic-administrative
sector" links.

First, an anti-subject, in order to exert influence either via sheer
analytic measures of social inquiry and its results, or via "dis-
cursive strategies" of a political encoding of the results into
general political and administrative discourse, must first identify its
opponents; those parties, interest groups or bureaucratic establish-
ments which generate either directly as initiators or "structurally"
as targets the definite types of the discourse of public policy evalu-
ation. Second, on the "political" level, the anti-subject can identify
in concrete cases of policy evaluation how the "political finalization"
(i.e., the political and administrative expectations of the evaluators,
their involvement as participants in political and administrative

Table IV-7. The links of political, parapolitical and bureaucratic establishments to different administrative sectors (1978, or a comparable period; summary of Appendix Tables IV-viii - IV-xi)

Type of links and mutual relations	Foreign Affairs	Justice	Interior	Defence	Finance	Education	Agriculture and Forestry	Traffic and Communications	Trade and Industry	Social Affairs and Health	Labor
Stable establishment links on the level of parliamentary politics (summary of Appendix Table IV-viii)	Social Democratic Party	Swedish People's Party	Center Party	Coalition Party	Coalition Party	People's Democratic League	Center Party	Center Party	Social Democratic Party	People's Democratic League, Social Democratic Party	People's Democratic League
Stable establishment links on the level of executive politics and administration (summary of Appendix Table IV-ix)	Center Party	Swedish People's	None	None	None	None	Center Party	None	Social Democratic Party	None	People's Democratic League
Type of sectorial internal (central government) or external (municipal governments) bureaucratic interests (summary of Appendix Table IV-x, rows 1-3; for an explanation of the terms, see that table)	Centralized strong	Centralized strong	Decentralized weak	Decentralized strong	Decentralized strong	Decentralized strong	Decentralized strong	Centralized weak	Decentralized weak	Decentralized weak	Decentralized weak
Presence of corporatist interests (summary of Appendix Table IV-x, row 4, and of Appendix Table IV-xi; for an explanation of the terms, see the former appendix table)	Rather insignificant	Rather insignificant	Rather insignificant	Insignificant	Rather insignificant	Rather insignificant	Strong	Insignificant	Insignificant	Strong	Strong
General type of sector as regards its "background" establishment links (summary of rows 1-4 of this table)	Political-bureaucratic	Political-bureaucratic	Neutral-pluralist	Neutral-pluralist	Bureaucratic-pluralist	Bureaucratic-pluralist	Political-bureaucratic corporatist	Neutral-pluralist	Political-pluralist	Political-corporatist	Political-corporatist

Source and explanation: Appendix Tables IV-viii - IV-xi, as indicated above.

discourse) shapes the presuppositions and implications which underlie the evaluation. Third, the anti-subject must identify the potential processes of "intellectual" finalization, which produce and reproduce the presuppositions and implications which may suppress the discourse of evaluation. Fourth, both in "phrasing" the analytical findings and in "encoding" them into actual political and administrative discourse, the anti-subject must plan its strategies: it must take its "opponents" or potential "helpers" into account. If the situation of evaluation is strongly polarized (as it might be in the case of corporatist links between political and parapolitical establishments and administrative sectors), the strategy may, e.g., try to break the polarity by critical discourse concerning both of its poles. If, on the other hand, the situation of evaluation is centralized (e.g., there are strong and centralized bureaucratic links), the strategy may be that of the criticism of "bureaucracy" and "discursive coalition" with forces which advocate de-bureaucratization and decentralization. Finally, where the situation of evaluation is pluralist, the strategy may be that of "inspiring" new types of discourse by strategic and varying coalitions with different participants in the policymaking and the evaluative discourse of this administrative sector.

The above suggestions may sound conducive to "Machiavellism" or political manipulation. One must, however, notice, that the objective of the anti-subject is, via its analytical and "encoding" strategies, to dismantle and unbalance the "obvious", shatter the "socially adjusted" social relations, and challenge the "reified form" of discourse in its "texts" and "*façons de parler*". And the final goal is, of course, to reveal and make visible the effects of the presuppositions, implications and finalization processes which suppress discourse and reproduce the suppression - and make the participants of discourse aware of the "unexpressionable" social relations of "mutual non-understanding".

Conclusions

We ended our case study of the discourse of the government auditing of the Finnish State Economy Comptrollers' Office with suggestions for "political" strategies for "anti-subjects". It must be emphasized that these suggestions are by no means the only implications of our analysis in this chapter.

First, the chapter indicated in the beginning how Greimas's conceptions of discourse and *dramatis personae* can be used to structure the analysis of the discourse of practical public policy evaluation. Second, the chapter indicated how one can, and must, relate the "surface of the discourse" into the presuppositions, implications and finalization of the discourse. This relating was not possible directly and unmediated, but it required the analysis of the discourse as "pseudo-nature", and the study of the political and intellectual "encoding" of the actual referential evaluative discourse (in our case, that of the auditors) into "generalized" evaluative discourse (in our case, that of the Office) and into the prevailing political and administrative discourse. Only *after* these stages can one direct critical metaevaluation on the "decomposed" communicative discourse, and proceed to analyzing the potential strategies of anti-subjects. The central role of the critical metaevaluation in terms of the presuppositions, implications and finalization processes must once more be emphasized.

As regards the findings of Chapter IV, the conceptual framework developed in Chapter II provided only the general outline for analyzing the presuppositions, implications and the processes of finalization. Our applications of the scheme in Chapter III already introduced the potential "splits" in the presuppositions - as well as in the implications and in finalization processes - according to different types of actors. Our analysis in this chapter has distinguished further splits in the intellectual level (especially the possible splits between the auditors and their institution); and it has also raised the analysis of the splits (especially of those distinguished before this chapter) on a level of more concrete political analysis and administrative research by investigating the sectorial targets of the Office's audit discourse and of its parallel discourses; and by

examining the political, parapolitical and bureaucratic establishments linked with the "target sectors". Thus our analysis expanded into four directions: it expanded in the intellectual plane as a consideration of different kinds of effects of suppression of discourse and of finalization on actors; it expanded - though only as brief comments - to emphasize the significance of studying the "lay evaluators"; it expanded from the intellectual plane to comprise the "political plane"; and it expanded from the analysis of hierarchies of actors (e.g., splits between enforcers and actors of supervisors and actors) to comprise also the horizontal plane ("sectorial" targets of evaluation and their political, parapolitical and bureaucratic "associates").

The above conclusions are submitted here to de-emphasize the explicitly "political" aspects with which we concluded our analysis. Still, the conclusions are *not* meant to de-emphasize the importance of considering the role of those who pursue social inquiry as possible "anti-subjects", and the importance of these anti-subjects to consider and plan their own strategies. Some of these strategies are "intellectual": it is not left a mere "matter of faith" that discourses of practical public policy evaluation also incorporate fairly "pure" intellectual presuppositions that may suppress them; or at least individual evaluators' "personal discourse" may include such presuppositions even where the overall evaluative discourse is very heavily finalized. However, the "political" may make that all the intellectual presuppositions are strongly dispersed. Those of the splits which have a "political" origin define the type of overt discourse which is possible; they influence also the underlying intellectual presuppositions; and they must of course be accounted for also in the critical presuppositions of the anti-subjects analyzing and contesting the suppressed evaluative discourse.