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A Wider Accountability? The Audit Office and New Zealand's Bureaucratic Revolution

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Abstract

Over the past decade, economic reform in New Zealand has attracted considerable international attention. In particular, New Zealand is considered to be the epitome of the "New Public Management" (NPM) in the public sector. This paper examines the various ways in which the Audit Office has facilitated or challenged the public sector reforms in New Zealand. Tension between the Treasury and the Audit Office is examined as part of a wider conflict between a "privatization" agenda and a "democratization" agenda. Recently, the latter seems to be gaining ascendancy with a shift in focus from "public managerialism" to "public governance". This makes traditional hierarchical forms of accountability difficult to maintain and poses new challenges for accounting and audit.



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