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**‘And the BAFTA goes to ...’: The Assurance Role of the Auditor  
in the Film Awards Ceremony**

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**Abstract**

**Purpose**

This paper examines the role of the Official Scrutineer in the annual film awards ceremony of the British Academy of Film and Television Arts (BAFTA), a role currently occupied by the audit firm Deloitte. The case of BAFTA provides an illustrative example of the increasing demand for discretionary assurance services from audit firms (Free, Salterio and Shearer, 2009), which in turn is reflective of Power’s (1997) ‘audit society’. It showcases the power of audit as a legitimating tool. The paper seeks to understand the role of the auditor as assurance provider by drawing upon Goffman’s (1959) dramaturgical framework. Viewing the auditor as ‘performer’ and a range of interested stakeholders (BAFTA voting members, sponsors, award winners and industry commentators) as the ‘audience’, this theoretical lens facilitates insights into the nature of assurance provision.

**Methodology**

The paper gathers interview data from within the case organization (BAFTA), its Official Scrutineers (Deloitte), BAFTA voting members, sponsors, award winners and film industry commentators.

**Findings**

Drawing on Goffman’s (1956) work on impression management to inform its theoretical argumentation, the analysis of results from 36 interviews indicates that Deloitte are highly effective in delivering a successful performance to their audience; they convey a very convincing impression of trust and assurance. The paper therefore suggests the importance of performance ritual in the auditor’s role as assurance provider. Additionally, it argues that such a performance may be particularly effective, in the eyes of the audience, when played by a well known audit firm.

## **Originality**

The paper highlights the expanding territorial scope of assurance provision by audit firms. By focusing on a glamorous media event, it also furthers an understanding of the role of accounting within the domain of popular culture.

**Keywords:** auditor, assurance services, BAFTA, Goffman, impression management, scrutineer

**Paper type:** Research paper

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## **1. Introduction**

Every February in London, a ceremonial ritual occurs which captures the eye of the world's media. This annual event is the film awards ceremony of the British Academy of Film and Television Arts (BAFTA). Graced by the presence of BAFTA's President, HRH Prince William, together with a glittering array of A-list film stars, and watched by millions of television viewers[1], this alluring affair certainly earns its credentials as a media extravaganza. On the red carpet outside London's Royal Opera House, where the event is staged, over 350 accredited media personnel are in attendance to capture every glamorous pose, while inside, the media room can accommodate up to 200 journalists. The ceremony itself, like the American Oscars, offers not only an opportunity to celebrate the established and rising stars of the entertainment world, but also to comment on the latest fashion trends (Cosgrave, 2007) and celebrity gossip (Haastrup, 2008). In sum, this celebration of artistic talent is a medium by which we worship at the altar of popular culture. It also reflects that culture, each ceremony capturing the mood of that particular context at that particular moment in time, "the mores, the humour, the politics – in short the zeitgeist" (Levy, 2003, p.18).

One of the characters who graces the red carpet every year, but who perhaps does not receive the attention of the press pack as much as fellow attendees, is a Director from the audit firm

Deloitte. The reason why the humble accountant makes such a seemingly incongruous appearance at this showbiz affair is that Deloitte act as the Official Scrutineer of the BAFTA film awards. In the briefcase which the Director holds as he makes his way down this frenzied focus of press interest, lie the sealed envelopes containing the names of the BAFTA award winners. These results are the end product of a voting apparatus in which BAFTA's members have cast their votes online, and which has been overseen and systems tested by Deloitte[2]. Examining the role of the auditor as Official Scrutineer is the objective of this research paper. In particular, the case of BAFTA offers an illustrative example of the ever expanding scope of audit (Free, Salterio and Shearer, 2009). It reflects the dynamics of an 'audit society' (Power, 1997) in which we witness an increasing demand for the assurance services offered by the independent professional firm. Given the existing reputational status of BAFTA, the case serves to showcase the power of audit as a legitimating tool, providing even higher levels of trust and comfort. In addition, the case of BAFTA highlights the myriad linkages between accounting and everyday life, and in particular, the ways in which notions of accountability can permeate popular culture phenomenon (Jeacle, 2012).

In examining the role of the auditor as assurance provider, the paper draws upon the work of one of the most influential theorists of the 20<sup>th</sup> century, Erving Goffman (Trevino, 2003). Goffman's (1959) dramaturgical framework provides a useful lens from which to view the impressions of trust and comfort conveyed by such assurance services. While previous accounting scholars have drawn upon Goffman's (1959) thesis to illustrate the impression management character of the annual report, this paper suggests its potential for understanding the role of audit as a legitimating tool. By viewing the auditor in the role of 'performer' and those interested stakeholders in the role of 'audience', insights into the market and nature of the assurance service can be gleaned. In particular, the means by which the auditor imparts a successful performance to its audience can be unravelled. Consequently, the focus of the paper is on 'front stage' rather than 'backstage' operations. In this manner, Goffman's (1959) framework may further our understanding of the impression management role which the auditor, in particular the Big Four auditor, delivers in the provision of assurance provision.

The BAFTA case provides a platform, indeed a very public one at that, in which to observe the performance of the auditor as Official Scrutineer. The paper draws on interviews with both Deloitte and BAFTA representatives, together with a range of interested stakeholders (BAFTA voting members, sponsors, award winners and film industry commentators) that comprise the 'audience'. An analysis of interview results, through the dramaturgical lens of

Goffman (1959) indicates that Deloitte are highly effective in delivering a successful performance to their audience. In other words, the audit firm conveys a very convincing impression of trust and assurance in the film awards industry. The paper therefore suggests the importance of performance ritual as an inherent aspect of the auditor's role as assurance provider. Additionally, it argues that such a performance may be even more effective, in the eyes of the audience, when played by a well known audit firm.

The remainder of the paper is structured as follows. The next section reviews the literature on audit from the perspective of its role as a legitimating tool. This discussion encompasses the emergence of an 'audit society' in which we witness a myriad array of verification procedures designed to elicit trust and comfort. The following section introduces the paper's theoretical underpinning, which is based upon Goffman's (1959) dramaturgical framework, and suggests its value in understanding the role of the auditor as assurance provider. The paper's methodology is presented in section four, followed by an overview of the BAFTA organization. Section six outlines the role of Deloitte as BAFTA's Official Scutineer. Findings from interviews with BAFTA and a number of its interested stakeholders (sponsors, voting members, award winners, and industry commentators) are presented in sections seven and eight. The following discussion section interprets these results from the perspective of Goffman's (1959) framework and suggests the power of the auditor in conveying a successful impression of assurance and comfort. Some final thoughts are contained within the concluding section.

## **2. The auditor as assurance provider**

Recent years have witnessed a host of insightful studies on the theory and practice of audit. Concepts which we have come to associate with the term audit, such as notions of trust, independence, comfort and legitimacy have been unpacked and deliberated upon with careful consideration. Hence, there has been a very fruitful attempt to move beyond an unproblematic acceptance of audit, and to recognise the richness of "understanding auditing in its social and organizational context" (Kirkham, 1992, p.309).

At the forefront of this work, have been the seminal contributions by Michael Power and Brian Pentland. Power's (1994) statement on the explosion of audit type checking practices recognised an important trend in contemporary life. It acknowledged the existence of an audit society (Power, 1997) in which we see a continually increasing need to check up on others

actions. Nor is there any sign that this trend will abate, indeed, in the demand for accountability we are witnessing the “verification of everything” (Pentland, 2000). This is evident, not only in the wide ranging initiatives designed to improve accountability in public bodies, but also in a new array of assurance services in the private sphere which have simply modified the basic financial audit template (Power, 1997, p15). For the concept of audit is not confined to financial issues, but rather, “it is precisely this fuzziness in the idea of auditing that enables its migration and importation into a wide variety of organizational contexts” (Power, 1997, p.6). Similarly, Pentland (2000, p.308) identifies the emergence of a “new and remarkably permeable kind of boundary on professional jurisdiction”. The implication of this transition is that professional boundaries of expertise are now increasingly shaped by *process* rather than *content*. In other words, argues Pentland (2000, p.308), the significance of expert knowledge of a discipline’s content is no longer an obstacle to entry, once there is a process of accountability, then auditing can lay claim to that territory.

Both authors also make important inroads into understanding the processes by which audit creates trust and comfort. For example, to understand the phenomenon that is the audit society requires a recognition of the role of audit in the production of legitimacy (Power, 2003). Through the verification process, audit bestows the stamp of legitimacy on organizational action. In turn, this label of certification fosters notions of trust and comfort. "Auditing has the character of a certain kind of organizational script whose dramaturgical essence is the production of comfort." (Power, 1997, p.123). Meanwhile, Pentland’s (1993) study of audit teams illustrates how the ritual of the audit transforms chaos into order, hunch into fact, and ‘unclean’ client data into comfortable numbers. Hence, Pentland (1993, p.606) argues that “auditors are centrally implicated in the social production of trust... auditors give 'comfort' to people”.

The notion of audit as a comfort producing activity has more recently been seen in the work of Carrington and Catasús (2007) who have sought to develop an understanding of the processes by which audit produces comfort by drawing on insights from nursing theory. This has led them to classify the notion of comfort into three components: the relief sense of comfort (the acts that the auditors actually do to achieve comfort), the state sense of comfort (the consideration of that point in time at which the auditor feels comfortable to give an audit opinion), and the renewal sense of comfort (the changing nature of comfort over time and context). This innovative perspective, has led the authors to view auditing as “an imaginative

act of configuring discomforts and comforts .... and clearly the interplay between discomforts and comforts nurture the audit explosion” (Carrington and Catasús, 2007, p.52). While the focus of the latter authors’ work is the external audit, the notion of comfort theory has subsequently been applied to the case of internal audit with equally persuasive results (Sarens, De Beelde and Everaert, 2009).

Of course, in the wake of scandals surrounding the audit profession, it is pertinent to ask how the auditor manages to continue to lay claim to the role of trust and comfort provider. And yet, each scandal inevitably leads to a position in which the power of audit becomes more rigorously reinforced. Guénin-Paracini and Gendron (2010) have debated this paradoxical scenario and provocatively suggest that audit’s hold on moral legitimacy can be understood by likening auditors to modern day pharmakoi (sacrificial characters in Ancient Greece). In this sacrificial role, auditors act as useful scapegoats in the aftermath of financial crises, but the end consequence of their sacrifice is the ultimate de-demonization of the auditor and the mythological construction of their legitimacy.

The role of auditors in maintaining social order within the financial community also provides a platform from which to consider the continued trust placed in their capacity. Drawing on the work of Roland Barthes, Malsch and Gendron (2009) argue that trust in auditors can be interpreted as a mythical representation which sustains faith in the financial system. Such a network of mythical representations, they suggest, reinforces the status quo within the financial community, facilitating trust to be placed in auditors, and hence the organizations they certify.

A particularly interesting arena in which to witness the trust placed in auditors is in the area of assurance services. It is in such contexts, where auditors’ services are called upon, not because of legal requirements, but rather by free choice, that the comforting and legitimating role of the auditor is perhaps most visible. For example, Free, Salterio and Shearer’s (2009) study of the Financial Times’ use of a Big 4 audit firm to audit the data compiled within their annual MBA rankings, highlights the legitimating role of audit.

As conventionally conceived, audits confer reputational benefits (“legitimacy”) on the organizations whose accounts are audited, thus suggesting that legitimacy is one

of the “products” that the organization purchases with its audit dollars. (Free, Salterio and Shearer, 2009, p.131).

This is a particularly persuasive argument in explaining the demand for audit in the shape of assurance provider. The reputational benefit of the audit label facilitates providers of information to distinguish their data/results as more ‘reliable’ than other providers (Free et al, 2009, p.136). Further, the use of an auditor can even be regarded as a form of brand management by the audited organization (ibid.). Consequently, Free et al’s study is important because it highlights the far reaching tentacles of audit, it provides empirical evidence of the manifestations of Power’s (1997) audit society. It opens up new vistas of checking and highlights the “power of audit as a competitive resource capable of importing legitimacy to entities across a variety of domains” (Free et al, 2009, p.122).

One such domain is the role of Official Scrutineer of award voting systems. Indeed, the role of Official Scrutineer is arguably tailor made for the auditor in this brave new world of assurance provision. After all, as Gendron and Bédard (2001, p.345) observe, the auditing profession’s “legitimacy is based upon claims such as acting in the public interest and providing neutrality and independent expertise.” A national televised awards ceremony certainly provides a very public display of auditors’ legitimacy in this regard. In turn, the auditor’s own legitimacy is used to legitimate the organization subject to their scrutiny. Consequently, when verification and checking takes place in an arena as public as the BAFTA awards, the management of impressions becomes, just as important, or perhaps even more important, than the actual audit techniques themselves. For this reason, the theoretical lens adopted within this paper draws upon Goffman’s (1959) dramaturgical framework. The paper therefore seeks to supplement the existing scholarship on the role of audit in the production of trust, comfort and legitimacy by examining the very public performance of the auditor at a national entertainment event. The following section introduces Goffman’s (1959) framework.

### **3. Goffman’s dramaturgical framework**

Goffman’s seminal work, *The Presentation of Self in Everyday Life*, provides an invaluable platform from which to view the structure of social encounters. Goffman’s (1959)

fundamental premise within this thesis is that when an individual appears before others, s/he will convey an impression in an attempt to project a particular definition of the situation. Drawing upon dramaturgical terminology, Goffman (1959, p.26) refers to the activity associated with the individual's conveying of an impression as a 'performance', and those for whom the performance is enacted as the 'audience'. A performance is fostered through the use of 'front', in other words, through the deployment of expressive equipment such as furniture and other physical props that construct the setting for the unfolding action (ibid., p.32). Front also encompasses a more personal character in terms of the clothing, sex, age and race of the performer (ibid., p.34). To put this in context, the stereotypical front of the accountant would be the bespectacled male in a business suit seated at a desk, calculator in hand.

Some roles are more easily adapted to performance than others. For example, the concert pianist can impart an impression much more readily than a service provider whose activity occurs behind the scenes. During a financial audit, for example, many of the challenging issues may be discussed and dealt with in the privacy of the audit firm. Consequently, a greater degree of dramatic realization within the performance is often needed if the actor wishes to convey such obscure activities and impart a strong impression to the audience (ibid., p.40) – so while with the client, the auditor needs to impart in his performance that a further aspect of the audit takes place elsewhere. All performances though seek to present an impression which the audience will take seriously. In other words, the audience are “asked to believe that the character they see actually possesses the attributes he appears to possess, that the task he performs well has the consequences that are implicitly claimed for it” (ibid., p.28).

Presenting an idealised view of the role is one means by which the actor can impart a believable performance that is consistent with the social order. The production and definition of self, according to Goffman, is constrained by the image accorded to the individual by the social order. The social order runs smoothly when the audience accepts the impression that is conveyed. The audience will already have an expectation for the role, and so the actor must deliver that socialized performance. As Goffman (ibid., p.45) observes

Thus, when the individual presents himself before others, his performance will tend to incorporate and exemplify the officially accredited values of the society, more so, in fact, than does his behaviour as a whole.

In effect, the actor achieves idealization and maintains the social order by adopting the stereotype of his/her character (ibid., p.49). Indeed, some roles are so socialized that the 'front' is already predetermined, even before the performance takes place (ibid., p.37). The accounting stereotype is a good example of such a socialized front.

There is therefore a moral dimension to a performance. The audience has certain standards and expectations of it, and also therefore, of the actor delivering that impression. In this manner, "communicative acts are translated into moral ones" (ibid., p.241). Impressions imparted are seen to be imbued with claims and promises. The audience member is effectively saying: "I am using these impressions of you as a way of checking up on you and your activity, and you ought not to lead me astray" (ibid., p.242). Therefore, the audience, in the absence of information, rely on the impression conveyed by the actor in order to establish the facts of the situation. Essentially, the audience place their trust in the actor and the representation of reality that s/he conveys – just as the public place their trust in the professional credentials of the auditor. This places a distinct obligation on the actor (auditor). As Goffman (1959, p.243) aptly remarks, "as performers we are merchants of morality".

In turn, the actor holds certain expectations of the audience, and expects their behaviour towards him/her to reflect that impression which s/he has created. In other words,

... when an individual projects a definition of the situation and thereby makes an implicit or explicit claim to be a person of a particular kind, he automatically exerts a moral demand upon the others, obliging them to value and treat him in the manner that persons of his kind have a right to expect (ibid., p.24).

If a performance is successful, "well oiled, impressions will flow" (ibid., p.245) such that the actor's projection of the situation is consistent with the audience's definition of it. There will be a working consensus between performer and audience (ibid., p.20). In order to achieve such a smooth performance, a performer will often engage in "defensive practices" (ibid., p.24). For example, a degree of discipline on the part of the performer is required. Their moods and impulses must be restrained. Indeed, "a certain bureaucratization of spirit is expected" (ibid., p.64) such that the performance runs in a properly homogenous manner. The performer must also be prudent and circumspect in their preparation and design of the performance (ibid., p.212). Additionally, if the performance is conducted by a team, a degree of dramaturgical loyalty is required to protect the impression fostered (ibid., p.212) – a useful example here is the audit team out on a financial audit. In turn, an audience will encourage

the stability of a given situation by engaging in “protective practices”. This will involve, for example, saving the show by exhibiting tact and pretending not to notice a faux pas on the part of the performer (ibid., p.24).

The success of a performance also depends on keeping a marked distinction between what Goffman (1959) refers to as the “front region” (p.109) and the “back region” (p.114). The front region is where the performance is presented; it is the place in which the audience can be held “in a state of mystification” by the performer (ibid., p.74). In the context of audit, it is usually the client’s premises, the location in which the verification rituals are played out. By contrast, the back region or backstage is where the performance is prepared – the private offices of the audit firm. It is within this latter region that the performer can relax his front and “step out of character” (ibid., p.115) without fear of audience observation or intrusion.

Inevitably however, not all performances are successful. Disruptions occur which discredit the actor’s performance and the impression that s/he has been attempting to foster. Information and facts become available that are incompatible with the definition of the situation that the actor has sought to portray to the audience. What Goffman (1959, p.166) refers to as “communications out of character” occur whereby the official projection /impression becomes discredited. The very public scandals which have discredited some accounting firms provide illustrative examples of such discrediting performances. The resulting breaches of promise then can be upsetting and creates an “acutely embarrassing wedge between the official projection and reality (ibid., p.60). The guilty actor, “whose presentation has been discredited may feel ashamed” while the duped audience may “feel hostile” (ibid., p.23), “disturbed, shocked, and weakened in their faith” (ibid., p.60). Perhaps more importantly, this break down of social interaction ruptures the moral obligations between actor and performer:

When we discover that someone with whom we have dealings is an imposter and out-and-out fraud, we are discovering that he did not have the right to play the part he played, that he was not an accredited incumbent of the relevant status (ibid., p.66).

In summary, Goffman’s (1959) study provides a useful frame to view the social structure of encounters within society, to understand the processes by which impressions are conveyed, the moral obligations on the part of the performer, the expectations of an audience, and how and why some performances may succeed while others fail.

Within the accounting scholarship, perhaps not surprisingly, Goffman's (1959) work has been aptly deployed in highlighting the impression management role of the annual report as a communication tool of the organization. For example, insights from Goffman (1959) have informed the way in which the annual report can be seen to construct corporate impressions (White and Hanson, 2002; Skærbæk 2005) and exploit external impressions of corporate environmental responsibility (Neu, Warsame and Pedwell, 1998). Equally Christensen and Skaerbaek's (2007) study of performance reporting in the public service expertly exhibits the power of a Goffman theoretical lens.

What insights though can Goffman's (1959) dramaturgical framework shed on the specific area of audit and the role of the auditor? The importance of impression management in the process of audit has already been recognised by Power (2003) and Pentland (1993). Indeed, some of the very mundane acts of audit, the working of long hours and the production of working papers, argues Power (2003, p.386), are all part of the impression of audit, designed "to convince a presumed audience". The very legitimacy of audit is constructed through the auditor's performance as "independent ritual priest" (Power, 2003, p.385). Similarly, Pentland's study of how the process of audit produces comfort drew on insights from Goffman's (1967) work on interaction ritual. Consequently, deploying Goffman's (1959) dramaturgical lens facilitates further insights into the nature of the auditor's role as assurance provider.

While not the focus of this paper, Goffman's (1959) work may be particularly insightful for any investigation of the interactions of the audit team. Goffman devotes much thought to team performances, the various practices which members of the team engage in to ensure a smooth and successful performance (Goffman, 1959, p.83), and equally those interactions between team members which constitute "communications out of character" (Goffman, 1959, p.166).

A further advantage of this theoretical framework for understanding the process of audit is that it combines a focus not only on the performer but also on the audience for whose benefit the impression is performed. In this particular context, therefore, it facilitates an insight into the actual role of the auditor as Official Scrutineer, *and simultaneously*, the impact of that performance on those with a stake in the BAFTA awards ceremony (the audience). Prior auditing research has often tended to concentrate on the former, rather than the latter, offering detailed insights into the audit firm and its audit rituals but without exploring the

consequences of audit for the wider audience. By contrast, this paper captures the impact of the auditor's performance on a range of interested stakeholders in the BAFTA awards process.

#### 4. Methodology

The research methodology employed in this paper consists of a case study of the BAFTA organization. The case study is a well established method within accounting research (Humphrey and Scapens, 1996). In addition to interviewing BAFTA staff, the 36 interviews conducted during the study encompass representatives from BAFTA's Official Scrutineers Deloitte, BAFTA film voting members, BAFTA award winners, BAFTA sponsors, and the film industry. This diversity of scope was a specific attempt to provide insights from the broad range of interested parties that constitute 'the audience' (Goffman, 1959) for the auditor's assurance performance.

Once access to BAFTA had been made through the Chief Operating Officer, it was possible to interview a number of key personnel within this organization who had responsibility over the awards ceremonies and sponsorship arrangements. BAFTA also arranged the introductions to the Director at Deloitte in charge of the Official Scrutineer task, and also to a number of the corporate sponsors. Other interviewees were approached directly by the researcher due to the significance of their role in proceedings (for example, those involved in the production and screening of the awards ceremony) or for their general understanding of the film industry (for example, film and show business journalists). BAFTA film voting members and award winners were contacted through a combination of direct approach and personal introduction. As Irvine and Gaffikin (2006) aptly remark however, the data gathering process is often a messy affair. The official recorded methodological narrative may not truly reflect the hours spent by the researcher in identifying possible leads or negotiating access. Consequently, the neat list of interviewees appearing in Table 1 does not capture the many emails, letters, phone calls, and dead ends which accompanied this data gathering exercise.

**Table 1: List of Interviewees**

Interviewee	Position
	<b>DELOITTE</b>
Andrew Evans	Director, Deloitte (London)

	<b>BAFTA STAFF</b>
Kevin Price	Chief Operating Officer, BAFTA
Kelly Smith	Head of TV Awards, BAFTA
Alex Cook	Head of Film Awards (Acting), BAFTA
Nick Williams*	Press Officer, BAFTA
Natalie Moss	Partner/Sponsorship Manager, BAFTA
Doreen Dean*	Academy Archivist
Karena Smith*	Archive Manager
Allison Dowzell	Director (Acting), BAFTA Wales
	<b>BAFTA SPONSORS</b>
BAFTA Sponsor 1	Marketing and Partnerships Manager, Telecommunications Company
BAFTA Sponsor 2	Head of Marketing, Chocolatier
BAFTA Sponsor 3	Marketing & Communications, Luxury Jewellers
BAFTA Sponsor 4	Global Marketing, Major Airline
BAFTA Sponsor 5	Sponsorship Department, Menswear Retailer
BAFTA Sponsor 6*	Marketing Director, Champagne House
BAFTA Sponsor 7	Director, Entertainment Sales, Luxury Hotel
	<b>BAFTA VOTING MEMBERS</b>
BAFTA Voting Member 1	Former Chairman of BAFTA Scotland and Voting member of BAFTA
BAFTA Voting Member 2	Voting member of BAFTA
BAFTA Voting Member 3	Voting member of BAFTA
BAFTA Voting Member 4	Voting member of BAFTA
BAFTA Voting Member 5	Voting member of BAFTA
BAFTA Voting Member 6	Voting member of BAFTA
BAFTA Voting Member 7	Voting Member of BAFTA
	<b>BAFTA WINNERS</b>
BAFTA Award Winner 1	BAFTA award winner 1998 & 2012 (Producer/Director)
BAFTA Award Winner 2	BAFTA award winner 2011 (Producer)
BAFTA Award Winner 3	BAFTA award winner 1994 & 2006 (Director)
BAFTA Award Winner 4	BAFTA award winner 2001, 2007, 2012 (Producer/Director)
BAFTA Award Winner 5	BAFTA award winner 2005 (Producer, multi-media)
BAFTA Award Winner 6	BAFTA award winner 2005, 2007 (Producer)
	<b>MEMBERS OF THE FILM &amp; TELEVISION INDUSTRIES</b>
Industry Member 1	Film Editor, National Newspaper
Industry Member 2	Freelance Show Business Journalist
Industry Member 3	Editor of a Film Magazine
Industry Member 4	TV Executive Producer
Industry Member 5	TV Commissioning Editor
Industry Member 6*	Producer/Director, & BECTU Committee Member (the media & entertainment union)

Industry Member 7	Communications and Public Affairs Manager for a Film Studio
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*\*This interview took the form of an email communication.*

Interviews took place over a six month period in 2012 during part of which the researcher was on sabbatical. Interviews were semi-structured in nature (Kvale 1997). Such an open ended interview style is not inconsistent with a systematic approach. Rather it requires an orderly process of continually selecting one line of inquiry over another (Jones, 1985). With the exception of a small number of comments received via email (marked by an asterisk in Table 1), all interviews were digitally recorded and transcribed. The length of interviews ranged between thirty minutes and two hours. Interviews commenced with a general discussion regarding BAFTA as an organisation and the specific connection that the interviewee had with it. This discussion quickly became tailored to the particular role of the interviewee, for example, award winners explained the career value of winning a BAFTA award, while BAFTA members tended to concentrate more on describing their duties as voting members and what that entailed. The interview then moved on to the main subject of the investigation, and interviewees were asked directly for their views on BAFTA's use of an audit firm as Official Scrutineer, and then specifically on what they felt a the employment of a Big Four audit firm, such as Deloitte, brought to proceedings.

Interview transcripts subsequently formed the basis of data analysis. At this stage the researcher began the process of conceptualising the theoretical framework for the paper. As Ahrens and Chapman (2006, p.820) observe: "Doing qualitative field studies is not simply empirical but a profoundly theoretical activity". It is also an activity that is iterative in nature (Ahrens and Dent, 1998) and one that involves a continual assessment of empirical data such that a theoretical positioning emerges in a natural rather than predetermined manner (Ferreira and Merchant, 1992).

## **5. Case study: The British Academy of Film and Television Arts**

BAFTA is a British charitable organisation supporting, developing and promoting the art forms of the moving image (comprising film, television and video games) by identifying and rewarding excellence, inspiring practitioners and benefiting the public. The Academy was

founded in London in 1947 by a group of leading players in British film production. Under the chairmanship of famed film director David Lean, its initial scope was confined to rewarding contributions to the British film industry, and hence was named simply the British Film Academy. In 1958, the Academy merged with the Guild of Television Producers and Directors to form The Society of Film and Television Arts. Finally, the Academy was renamed the British Academy of Film and Television Arts in 1976 on moving to its new headquarters on London's Piccadilly, where it remains to this day[3]. Since then, the abbreviation of BAFTA has entered common parlance, particularly in light of the popular televised award ceremonies which the Academy hosts each year.

BAFTA's organisational structure is headed by the President, HRH Prince William, the Duke of Cambridge. The two Vice President roles are each filled by an eminent member of the film and television communities. There is also a Chairman of the Academy, a Council, and a Board of Trustees. The day to day management of the organisation is conducted by the Chief Executive, the Chief Operating Officer and a team of administrative staff. BAFTA is also made up of a membership base of experts in the fields of television, film and video games – currently this base is capped at 6,500 members. Membership is an important privilege as it carries the right to vote at the Academy's AGM and for the election of candidates to Council and Sector committees. Perhaps most significantly however, membership grants an entitlement to vote in the Academy's awards process.

BAFTA funds its activities through a combination of membership fees, individual donations, contributions from trusts and foundations, and income from hiring out its London headquarters for events as diverse as weddings to conferences. However, corporate sponsorship is a significant element of the charity's funding arrangements. A Partnership and Development team are responsible for overseeing this particular objective. One of the most high profile forms of sponsorship is to become a Title Sponsor for one of the Academy's award ceremonies. The telecommunications company Orange has been the title sponsor for the film awards since 1998[4]. In addition, there are several Award Partners associated with the ceremonies whose sponsorship activities come in the form of the provision of an array of products and services. For example, for the 2012 film awards, the nineteen Award Partners included Lancome as official make-up provider, Audi as the official car, and Asprey as the official jeweller, the latter hosted the 2012 BAFTA Nominees party (a pre-awards ceremony social event).

In addition to its London headquarters, BAFTA has branches in Scotland and Wales, and an international presence through branches in New York and Los Angeles. Through each of these sites, the Academy pursues its agenda of supporting and recognising excellence in the art forms of the moving image through a year long programme of events, aimed at both industry members and the general public. However, perhaps its most renowned activities are the award ceremonies which it hosts annually. Five such ceremonies take place: British Academy Television Awards, British Academy Television Craft Awards, British Academy Film Awards, British Academy Games Awards, and British Academy Children's Awards. In marked contrast to the very first Academy film awards in 1947, when there were just two categories of award, today there are 25 categories on offer ranging from the high profile Best Film award to the perhaps lesser known Costume Design award. With the exception of the Fellowship award and the Outstanding British Contribution to Cinema award, both of which are in the 'gift' of the Academy, all other film awards are voted for by BAFTA's registered voting members or by members of a Chapter or Jury. The final award winners are announced at BAFTA's film awards ceremony held in February of each year. The voting process leading up to this event, and the event itself, are subject to the scrutiny of BAFTA's Official Scrutineers, the audit firm Deloitte.

## **6. The performance of assurance provision: Deloitte and the role of Official Scrutineer**

Deloitte has acted as BAFTA's Official Scrutineer since 2007[5]. Andrew Evans, Director at Deloitte (London) is responsible for overseeing this task. All quotes within this section arise from an interview conducted with him in September 2012.

Currently, BAFTA have three stages of members voting (to be reduced to two from 2013). Following each stage of voting, Deloitte receive the members voting results from an organization called Brighter Connections who manage BAFTA's online voting system. Deloitte then perform a number of audit tests on this data. As Andrew explains:

We get the download from them [Brighter Connections] and then we run a lot of scripts, testing a number of things. So for example, has everyone who was supposed to have voted, voted? Have they voted within the timeline? Have they complied with

the rules around voting? ... that all the people voting are members and that the online accounts are live, proper accounts.

Deloitte do not go back to the actual voting member and check the accuracy of a vote, but rather focus their tests on the system itself, “testing and challenging them [BAFTA] around the processes and systems they have in place”. For example, they concentrate on “the access controls ... we check that they’ve [voting member] come in through their own portal”. Each member has a unique password to enter the online voting system. They also “look at the voting pattern”, to see whether voting is clustered within the defined voting window. Additionally, for chapter voting [a grouping of more than 80 members with a specialist knowledge in a particular field], they check “are these people in the appropriate chapter?” Jury voting is not part of the online system, so a more traditional paper based audit trail is used here. In summary, Deloitte have designed a test for every aspect of the BAFTA voting process. As Andrew observes,

Basically, you take the list of rules BAFTA have around the voting process, we’ve designed to test each of those ... we’ve worked very closely with BAFTA over the course of a number of years to get the right tests in place and, obviously, those are constantly evolving.

Deloitte conducts these tests at each round of the voting process, and a report is prepared after each stage which confirms that no exceptions have been noted. Initially, at the first round stage of voting, the data set is “huge ...[but] of course, it gets gradually smaller as things get voted out”. This is easier in some ways, “but the stakes get higher”, particularly if voting is producing very close results: “the main thing is how close things are and how nervous we get ... someone can win by - have over 70 per cent of the vote and it’s quite clear cut. Other times, the difference can be one vote”.

The testing on the third and final round of voting is usually completed by Deloitte in advance of the Sunday awards ceremony:

... we go through each individual award ... we agree who the winner is and then we affix that name on the card, put it in the gold envelope, lock the envelope ... Then we see it get locked into a safe.

On the Sunday evening before the televised awards event, Deloitte collect the sealed results and personally bring them to the Royal Opera House, the venue for the ceremony. Figure 1 contains a photograph of Deloitte Director Andrew Evans on the red carpet on the night of a film awards ceremony. The sealed envelopes are contained within his briefcase. Commenting on this aspect of role, Andrew remarks: “I’ve walked down a few times now and the red carpet is surreal, because outside of it it’s crazy, people shouting, cameras going off.”



**Figure 1: Andrew Evans, Director at Deloitte, on the red carpet at the BAFTA Film Awards. Image courtesy of BAFTA/Richard Kendal.**

Deloitte do not have any kind of starring role during the actual awards ceremony other than this red carpet appearance: they are not seen or referred to during the televised performance. When asked would they like to have a more public role in proceedings, Andrew replied, “We've talked about it in the past; it's not something we necessarily crave”. Rather he sees Deloitte’s main function at the ceremony as one of “chaperoning the results and making sure that they’re secure when they get there.” Deloitte’s role is however recognised in the programme for the evening’s ceremony, their position as Official Scutineer is highlighted in the Acknowledgements page and also within a one page advert[6].

After entering the Royal Opera House, the Deloitte Director goes to a backstage area where a table is set up with all the BAFTA awards on it. Access to this particular backstage area is tightly restricted.

There are security guards and the only people allowed there are me, the stage manager, the person who runs the backstage event, who I know very well and whoever is going on stage to present. And no one else is allowed within five metres of [the area].

The Deloitte Director then sits backstage effectively guarding the sealed envelopes throughout the entire ceremony and checking that the right envelop is handed to the right presenter. As BAFTA presenters are generally high profile film stars in their own right, this means that the humble auditor, by dint of his backstage role, gets to meet with a host of famous faces. As Andrew observes,

It's an incredibly surreal thing to do, I have to say, because I'm an accountant by trade and to sit around there chatting to very famous people ... in that small area. So, this year, I chatted to [rolls off names of A list celebrities]. You know, it's just surreal.

Simultaneously to their main backstage role of overseeing the security of the sealed envelopes containing the winning results, Deloitte also play a part in the press room activities on the night. Their presence in the press room during the ceremony is a very visible manifestation of their scrutinising role. As Andrew remarks, “it’s to demonstrate the fact that there has been this third party involvement, engagement and that steps have been taken by BAFTA to ensure the credibility of those results.” In addition, Deloitte also play an important function with regard to controlling the timing over the distribution of BAFTA’s official press

release which contains the winning results. Deloitte's role is to hand out this information, but only after the results of the very last award have been announced on stage. As BAFTA's press officer Nick Williams explains: "they [Deloitte] are there to guard the winners' press release which is handed out the minute that the last award is given out. They ensure that no-one could ever know the winners before they are announced and are visible proof to the press that this is the case." This issue of the security over access to information has become particularly pertinent in the wake of advances in social networking. As Andrew explains:

So in accordance with BAFTA policy, it used to be the case that certain press members would get the results two hours early, but they would be locked in a room and only once the results had gone out could they send their articles to print, so they can make the Monday press. Obviously, now, with Twitter and other forms of social media, the results are out 10 seconds after the person has been announced. So, you constantly have to reconsider and re-evaluate how you do things to provide assurance over the voting process.

In contemplating the impact and consequences of Deloitte's scrutineering work, Andrew makes a number of observations. The most obvious result of their overseeing role relates to the accuracy and integrity of the award results. Their service provides:

... a rubber stamp, which they [BAFTA] can put on the piece of paper which says 'this has been looked at by a third party', which gives it a lot more credibility ... so that if the man on the street were to come in and if something were to happen, do we have a robust set of procedures which we can all stand behind and say we followed the procedures properly.

The benefit of the task, however, does not only go one way. Deloitte, in turn, can enjoy the enhanced publicity that arises from an association with the BAFTA brand. As Andrew remarks, "certainly, over the last few years, we have increased the PR [public relations] that we get from doing it ... It's helpful for us to be associated with the leading film and television membership in the UK, and globally as well." Consequently, he sums up, "its a very valuable relationship to both parties."

## **7. Choosing the performers: BAFTA and the choice of a Big Four audit firm**

The focus behind interviews with BAFTA personnel was to explore why this organisation, a well established and respected academy in its own right, felt the need to employ a firm of auditors to play the role of Official Scutineer. According to Kevin Price, BAFTA's Chief Operating Officer, one of the prime functions of the scrutineer's involvement is to ensure the accuracy of the voting process, and the results thereof:

For BAFTA, the voting process is at the heart of what we do as an organisation. It's the process that we go through to give the results of the awards which are the most high profile thing that we do. So, the accuracy of the voting process and the controls around the voting process are absolutely fundamental and key. We can't afford to make mistakes ... they are so business critical ... So, just for that reason alone, we deem it necessary to have an external management input, expert input, to help us ensure that mistakes aren't made.

In addition to confirming the accuracy of voting results, a further rationale that BAFTA provided for the use of an audit firm related to the independence and objectivity with which auditors appear to be imbued. For example, Alex Cook, BAFTA's Acting Head of Film Awards remarked: "... it is really good just to have an extra check and also to have somebody external who actually is not biased in the slightest, and has no reason to want to influence the results."

The high public profile of the annual awards ceremony, an event watched by millions of television viewers, appears to make the need for such third party assurance all the more important. As Kelly Smith, BAFTA's Head of Television Awards observed:

I think it's the public perception as well, you know, obviously our awards mean so much to people, we want to make sure that there is an auditor, someone to verify and say actually, you know what we are doing is correct. It's a third party assurance really.

The use of an audit firm appears to offer a form of protection, in this regard, a safety net in the event of public scrutiny regarding the fairness of voting procedures. It offers "an evidence trail that everything is being conducted in the fairest way possible" argues Allison Dowzell, Acting Director, BAFTA Wales. Similarly, Alex Cook, Acting Head of Film Awards observes:

Just so we can hold our hands up, if say if anybody was questioning our methods or results, and just say "well we have these independent adjudicators who are not in charge, but oversee the fairness of all of our systems.

Another rationale for the use of an independent scrutineer seems to stem from the possibility that it can further enhance the credibility of BAFTA's awards process. As Natalie, BAFTA's Sponsorship Manager explains:

I mean the awards have integrity anyway because of the academy ... But the Deloitte association gives us security and integrity to know that everything has been done in the correct manner ... Deloitte gives that, you know, a certain amount of weight to know all the scrutinising is done in a way that is official and it's got that kind of kudos behind the voting processes for our awards, so, yes, that's invaluable to us.

Similarly, Kelly, Head of Television Awards observes:

... it makes people take us more seriously ... it's not that they wouldn't take it seriously if they weren't there, but its having that extra voice, they give a presence ... And it makes our awards, you know, slightly more impactful.

Given the history and profile of BAFTA, its brand is clearly an important organizational asset. By increasing the credibility of the awards process, the use of Deloitte also appears to enhance the integrity of the BAFTA brand more generally. It appears that the selection of a Big Four audit firm rather than some smaller and less well known firm, is not by chance. In the eyes of BAFTA, the brand of a Big Four firm bestows a further legitimacy and veneer on the public's confidence in their award results, and hence on the respectability of their own brand.

The reason we use a firm like Deloitte is because Deloitte, like BAFTA is a respected brand in the world of auditing and financial services. So, when, if the public or indeed somebody from our industry ever queried "how does BAFTA know that its results are correct?" and they did a little bit of investigation and saw Deloitte's name as the badge that gave that confirmation, that would give, we believe, that person some confidence that it was correct, rather than some name of a firm that nobody ever knew ... Whether that's right or wrong, it definitely does, simply because of public perception. (Kevin Price, BAFTA Chief Operating Officer).

So Deloitte is seen, not only as an audit firm, but equally as a trusted brand: "Deloitte sits within the sort of roster of brands as being trusted brands, reliable brands", observes Natalie Moss, BAFTA Sponsorship Manager. Similarly, Kelly, Head of BAFTA's Television awards

comments, “I think Deloittes have got the reputation. They’re kind of one of the leading auditors ... they’re a trusted brand ... and I think for public perception it’s good for us”.

In summary, BAFTA’s use of an audit firm to act as the Official Scrutineer of their voting process seems to be based on a number of related factors including, affirming the accuracy of results, providing an independent stamp of approval, offering assurance in the event of public scrutiny and enhancing the credibility of their award results. Their specific use of Deloitte appears to be inherently connected with the brand image of a Big Four firm, and how that in turn reflects on the integrity of their own brand.

## **8. Delivering a successful performance: views from the ‘audience’**

In this section, views from the ‘audience’, those stakeholders who have an interest in the auditor’s performance are collected. These include: BAFTA voting members, sponsors, award winners and industry commentators.

### *8.1 Views from BAFTA’s sponsors*

Interviews with BAFTA’s sponsors indicate that the benefits of the partnership work well for both parties. BAFTA receive sponsorship in the form of money, or luxury products and services, the latter enhancing the glamorous image of the film awards even further. In turn, the sponsor becomes associated with an iconic British brand which is clearly a very attractive marketing proposition for them. As Natalie Moss, BAFTA’s sponsorship manager, argues “a key thing that we sell which you cannot put a price tag on is the association with BAFTA”. An obvious advantage of the association is the additional publicity it generates for the sponsor’s product or service. “It’s a fantastic opportunity for us to see our products on some pretty amazing, cool guys. That’s why we went into BAFTA and why we wanted to start working with them”, observes BAFTA Sponsor 5. Equally, the association with BAFTA can facilitate a sponsor’s entrance into new areas of business. As the Marketing and Partnerships Manager with a major telecommunications company (BAFTA Sponsor 1) explains:

... it’s very much about building the credibility of our brand in film. Film is a very important industry and area for [our company] ... And what BAFTA does it cements and gives credibility to a role in film, and it just really, it puts a stamp on our association with film which is a really important part of the brand.

Given that the association with BAFTA appears to be a highly valued asset in itself, a key issue then, particularly for the purposes of this paper, is what, if anything, does Deloitte's role as scrutineer bring to sponsorship proceedings. According to Andrew Evans, Deloitte Director, their presence provides BAFTA voting results with that extra level of assurance which can be useful in securing sponsorship:

To be able to provide the services they do to the memberships, they need income and one of the ways to do that is to get sponsorship etc, for these awards. To do that, they need to have credibility ... you don't want to be involved with an organisation that doesn't have credibility. I think this [scrutineering work] goes some way to enhance the credibility of BAFTA.

This view is similarly suggested by Alex Cook, BAFTA's Acting Head of Film Awards when she remarks:

... you know, the reason why sponsors get involved with us is because of our brand integrity and if that was in any way threatened, or slighted, then that would have a knock on effect with our sponsors. So, yes, having these extra checks I think indirectly, certainly, would give sponsors more confidence.

The particular type of sponsor with which BAFTA associates, high profile brands in their own right, may make the role of the auditor as assurance provider all the more essential. BAFTA Voting Member 3 observes:

... once major international brands become associated with these events, they themselves have to have assurances. Otherwise, not only is BAFTA's reputation damaged by it, but the brands themselves become damaged.

Interviews with sponsors certainly indicated that the perceived objectivity and independence of a firm of auditors was an important factor for them in sponsorship decisions. For example, when asked if BAFTA's employment of Deloitte was something they found useful, BAFTA Sponsor 1 replied:

Do I find them useful? Yes I do because they give their kind of third party advice. And its impartial ... They're coming at it from the kind of best interest, well, for the public and the industry.

Other responses echoed this objectivity theme. “It’s [Deloitte] an independent company” observed BAFTA Sponsor 3. The professional connotations of the audit firm seem also to provide assurance to sponsors regarding BAFTA’s procedures. For example, BAFTA Sponsor 4 observes: “... its useful because you know that everything is being done properly and professionally and that any sponsorship that we’re paying for is being used in the right way.”

Interview data also indicated that sponsors viewed Deloitte’s involvement as a means of enhancing the credibility of BAFTA’s voting results. As Kelly of British Airways explained: “we know that there is no chance of anything negative happening in the terms of the voting or any of the other processes that are used for the awards.” Similarly, BAFTA Sponsor 2 remarked:

... it just underlines the confidence that its [BAFTA] an honest organisation, that is the main thing really, that they are honest and that the results are real results because, they are backed up by an accountancy business.

Indeed, the significance of the role of the independent scrutineer in the process was such that BAFTA Sponsor 2 observed: “You know, we wouldn’t work with somebody who had awards that didn’t have that sort of approach, not on this sort of scale.”

The very public nature of the BAFTA awards ceremony seemed to strengthen the importance of the auditor’s role in proceedings. The presence of the auditor appeared to offer the sponsor additional assurance that results would be free of any embarrassing accusations of vote fixing.

... you know we have historically seen and heard where quite often there is public awards or promotions ... where quite often the public or the industry says that a certain winner has been fixed, that it’s been all arranged ... I think that having somebody that, if you like, is impartial and keeps an eye, just means that ... there is a process, it is a fair process. (BAFTA Sponsor 1).

It was interesting to note that the mere presence of the auditor, even if the sponsor was not fully aware of the actual detailed aspects of their scrutineering work, was enough to instil confidence in the BAFTA voting process. As BAFTA Sponsor 2 aptly remarked:

... you know, as long as they have official judicators then, that's fine. I don't think they [sponsors] really dig deep into what they [Deloitte] are doing or who they are, its just that they know there is someone official there.

The use of a Big Four, well known audit firm such as Deloitte, appeared also to be an important factor in the trust placed in the role of Official Scrutineer.

Its really important to use a strong brand so that they are recognised and so that you can have a belief in them, especially when it comes to accounting. (Kelly, Global Marketing, British Airways).

Not all the sponsors interviewed, however, were aware of the fact that BAFTA employed Deloitte (or indeed any audit firm) to act as Official Scrutineers. Understandably, the sponsor's main focus rather was on the marketing exposure that BAFTA could provide to their brand. In these cases, it is clear that the integrity and professionalism of BAFTA was simply an assumed fact and this alone was more than sufficient as a basis of forming a sponsorship agreement. As one sponsor remarked:

As BAFTA is a high profile professional organisation their accuracy and credibility was never in doubt. We never considered that such scrutiny was required. (BAFTA Sponsor 6).

This stance would seem to chime with the views of BAFTA's Chief Operating Officer, Kevin Price, when he observes:

... our supporters and sponsors see BAFTA in a certain way and we have our own brand values and anybody who has an association with us would expect those brand values to ripple through everything we do.

The status of BAFTA's previous sponsors also appears to have imbued the organization with its own form of credibility. As BAFTA Sponsor 7 (Sales Director for a luxury hotel) "... if you look back at the partners that they [BAFTA] have worked with previously, that would be the Dorchester or Claridges, there is an assumption that it has a certain kudos about it."

Once the fact of an official scrutineer was made known to them, it seemed to merely reaffirm their existing belief in the honourable nature of the BAFTA brand.

Although I wasn't aware of it, I'm not surprised that it is done in such an official manner, because that is all I've have found from my experience of working with the BAFTA team. (BAFTA Sponsor 5).

Indeed one sponsor felt that, "maybe they [BAFTA] should promote this fact more to reinforce the credibility of the awards." (BAFTA Sponsor 6).

In summary, whether actively aware of the fact of Deloitte's presence or only made aware as a result of the interview process, all sponsors interviewed expressed a belief that the use of an independent audit firm as Official Scrutineer was a highly positive aspect of BAFTA's voting procedures.

### *8.2 Views from BAFTA's voting members*

BAFTA has 6,500 registered voting members. As noted in a previous section, this membership base is drawn from experts in the field of film, television and video games. Interviews with these members sought to elicit their thoughts on what the presence of the auditor brought to proceedings. According to Alex Cook, BAFTA's Acting Head of Film Awards, the use of the Official Scrutineer provides a trusting platform from which members can cast their votes.

I think that the fact that they [voting members] are aware that, you know, what they're voting for is completely trustworthy and above board, it will give them additional confidence ... I think that obviously knowing that all of our systems are in place, are thoroughly vetted, will give them extra confidence in what they are voting for.

Interview results appear to confirm the auditor's role in facilitating such a situation of trust and reassurance. "It's a confidence building exercise", remarked BAFTA Voting Member 5. He further clarifies:

The awards only mean something if they can be trusted ... If the awards ever become suspect the whole thing is undermined ... they [BAFTA] take every measure they can to ensure that the voting is as objective and well judged as it can be and Deloitte's, just the fact that we're [members] aware that they're there, is part of that process.

The presence of the auditor was akin to: “giving a kind of underlying quality control to everything” observed BAFTA Voting Member 3. It creates a confidence in the voting system, as another member (BAFTA Voting Member 2) explains: “you know you are voting in a system where it will be properly, you know, scrutinised and the result will be correct. It will be what people have actually voted for.” Similarly, BAFTA Voting Member 1 remarks:

... as a member, a voting member of BAFTA, you have a great deal of trust in that there is an independent auditor who is receiving the votes, calculating the votes, and announcing the results ... It legitimizes the process. It gives it credibility. It gives it security. And I’m sure in the minds of the BAFTA members, it gives them confidence that the process is being conducted properly.

One of the attributes of the auditor which voting members appeared to particularly appreciate was their perceived objectivity. This sense of third party independence seems to imbue confidence in the voting process. BAFTA Voting Member 6 aptly captures this stance as follows:

I think its quite nice and reassuring to have the fact that people who are not really involved in that aspect of it i.e. accountancy firms, are playing a role in managing the process, to make sure that it is totally fair and transparent at all times.

Similarly, another voting member (BAFTA Voting Member 1) declares:

... if you give it [scutineering of votes] out to a Deloitte or whoever it happens to be, they have no axe to grind in this, they are looking at the thing in a completely independent way, and whether programme x or actress y wins, is completely irrelevant to them.

Voting members recognised the high level of publicity associated with BAFTA awards which added an additional level of responsibility in terms of the credibility of voting results. For example, BAFTA Voting Member 4 observes:

... it’s [BAFTA] not a public organisation indeed, but the public are sort of fed all the information about the movies, the scores, the scripts, the artists and I think if the public were to feel that they were rigged, the whole process would not mean a thing.

Similarly, BAFTA Voting Member 3 extols the virtue of drawing upon the services of the auditor for such a high profile entertainment event:

These are very important awards. And therefore the accounting procedure must be utterly transparent. And I would imagine that the only way that you can satisfy everyone that transparency has been achieved, is by using independent outside auditors.

In addition, voting members were acutely aware of the career benefits of a winning result which they believed made the use of an independent auditor all the more essential. As BAFTA Voting Member 6 remarks:

I think it [use of Deloitte] is a good idea in that it makes you feel that everything is totally secure and not open to, you know, malpractice ... because you are selecting people that are getting prestigious awards that benefit their careers, so if you thought that was being acquired falsely, it would be a horrible thing, it would devalue it.

Not only did BAFTA voting members appear to take comfort from the presence of an Official Scutineer, they also seemed to elicit additional assurance from the fact that that role was occupied by a Big Four audit firm such a Deloitte. As BAFTA Voting Member 2 remarks: “you know they’ve got a tremendous reputation”. She continues:

That is a huge company and I find that enormously comforting, because then there can be no comeback, there can be nobody to say “oh well you know that person probably knew that producer and therefore made it, you know, skewed in their direction”.

Similarly, BAFTA Voting Member 4 observes:

... the fact that they have got the services of a very reputable company firm makes it all the more sort of assuring that your vote will be counted and there will be no, I suppose, cheating.

Indeed, suggested one voting member, the choice of Deloitte over a smaller, less well known firm, was no doubt deliberate in BAFTA’s efforts to enshrine confidence within their voting system:

... they are a noted, trusted, accounting firm who have obviously been hired because of their reputation ... I don't think its any accident that its a company like Deloitte that they use and not some back street accounting firm that nobody's ever heard of. (BAFTA Voting Member 1).

In summary, the voting members interviewed appeared to appreciate the role of the auditor in constructing a voting system in which not only they could place their trust and confidence, but also one which produced credible results for the watching public. The fact that the role of Official Scrutineer was occupied by a large and well known audit firm seemed to enhance this degree of assurance even further.

### *8.3 Views from the film industry (journalists, film critics, movie studios)*

In an attempt to source a broader perspective on the role of the Official Scrutineer, beyond that of BAFTA's members and sponsors, interviews were also conducted with members of the wider film and show business community. Award giving organizations, such as BAFTA, can become powerful bodies of influence within a field, shaping both thought and practice within their domain (Lampel and Meyer, 2008). Indeed, it is the very combination of peer approval and popular appeal enjoyed by such bodies, argue Watson and Anand (2006) that facilitates their ability to significantly influence the canon within a field. Certainly, the impact of winning a prestigious film award, on both the revenue earning power of a film and the status of the starring actors, cannot be understated. Evidence from the equivalent US movie industry awards (the Oscars) indicates that award winning movies (or even nominated movies) enjoy greater financial success than non-winning movies (Ginsburgh, 2003; Kaplan, 2006; Deuchert, Adjamah and Pauly; 2005). The receipt of such a prestigious award appears to act as an important "signalling device" to film consumers (Gemser, Leenders and Wijberg, 2008; p.26). Deloitte have conducted some research on the specific case of BAFTA and found that for a win in the best film category, the "revenue impact can be up to 10 times" (Andrew Evans, Director Deloitte). Industry insiders acknowledged this fact. As Industry Member 1, Film Editor of a national newspaper observes:

... these things [awards] are worth a lot of money ... in terms of the studios and the film makers. And you know, they can make or break careers. But also, in terms of the

public, I mean, a lot of people, if something gets a BAFTA, they're much more likely to go and see it.

Given the significance of a BAFTA award, it is presumably important that the processes of award giving are perceived as reliable and fair within the film industry. Interviews with members of the entertainment community found the presence of the independent auditor to bestow an additional level of comfort and trust on proceedings. For example, Industry Member 6, a producer/director and BECTU Committee Member (the media and entertainment union), observes "it's comforting that there are independent auditors". Equally, Industry Member 3, remarked upon the "comfort and trust that comes with using an outside firm". She elaborates:

I think in any sort of award ceremony with people voting there's always a perception that, you know, things could be left untransparent, or, you know, those could be fixed or something. I think that using a leading accounting firm, I think, gives it a note of accuracy and trustworthiness, and you know that it's not somebody behind the stage writing down a few notes for their favourite person.

The nature of this trust is interesting in that BAFTA's reputation within the industry is such that it is already viewed as a trusted body of expertise. However, by enrolling the auditor, that degree of trust appears to be enhanced even further. As Industry Member 4, a television producer of the BAFTA awards, remarks "people trust BAFTA because its BAFTA, but Deloitte's involvement "just stops anyone thinking that people know the results beforehand or anything like that". Industry Member 5, a television Commissioning Editor, sums up this line of thinking quite succinctly by observing that Deloitte "gives validation and value to the awards". The reputation of Deloitte, once again, seemed to play an important role in creating this impression of credibility around voting procedures. For example, Industry Member 2, a show business journalist who has worked in the Press Room on the night of BAFTA award ceremonies, remarks:

Well, I think when you've got a company like Deloitte that are, you know, even I know about them, and my knowledge of accountancy is round about zero, because they are highly regarded and world known, then it's clearly a very, very good thing that any organisation should make use of their expertise ... I mean, this hammers it home that everything is done scrupulously.

Industry interviewees also commented on the role of the Official Scrutineer from the perspective of the viewing public. For example, Industry Member 2, Editor of a film periodical, felt that the use of an auditor “reassures the public that this is not a corrupt behind the scenes body.” Similarly, Industry Member 7, a Public Affairs Manager for a Film Studio, suspected that the viewing public: “would take some confidence in the fact that it is transparent and above board”. This concern for the public was, perhaps not surprisingly, a particularly prominent feature of interview discussions with the Editor who commissions the annual BAFTA awards ceremony for public broadcasting (Industry Member 5). The presence of the independent scrutineer, she explained, is crucial to ensuring that the voting process is open to public scrutiny, which in turn is essential in maintaining the trust of the viewing public: “It’s all about trust really, if you lose the trust of the audience then, you’re stuffed basically.”

These comments with regard to the views of the general public were useful as clearly the public constitutes a significant, if not *the* most significant, of BAFTA’s stakeholders. In the absence of interviews with lay members of the viewing audience, the opinions of journalists and the television producers/commissioning editors may provide a form of indirect representation. As Carey remarks (1995, p.381), “the press justifies itself in the name of the public, it exists to inform the public, to serve as the extended eyes and ears of the public”.

Given the apparent importance of the scrutineer from the perspective of the viewing public, the researcher consequently suggested that perhaps it would be a good idea for the audience to actually see the auditor in action on the night of the award ceremony, perhaps a brief shot of the Deloitte Director sitting backstage with the sealed envelopes for instance. One of the interviewees, BAFTA Award Winner 2, who has also won a prestigious Emmy Award, had mentioned that at the New York Emmys awards ceremony that he attended in 2012, the auditors (Ernst & Young) had actually made an appearance on the stage, which he felt had “brought a level of credibility to the process”. However this idea was not particularly popular with either of the respective parties who televise the awards show (Industry Member 5) or the production company responsible for producing it (Industry Member 4). The latter commented: “No, I don’t think it’s that interesting for the public to see to be honest”, while the former explained:

BAFTA is all about the A list film stars, it’s all about showing the clips of the films, I don’t think the process is really what interests us in terms of covering the event from a

TV point of view. The programme itself is a piece of entertainment and viewers want to see, they want to see George Clooney in the front row.

It seems that the stereotype of the boring bookkeeper is hard to shake off, particularly when competing with the glamour of A list film stars.

Before concluding this sub-section, it is important to note that while industry insiders were happy to acknowledge the credibility which Deloitte's involvement bestowed on BAFTA voting results, this did not automatically imply that they were uncritical of the subjective nature of the voting process itself. Accusations of biases in voting are a common phenomenon of awards ceremonies more generally; the Oscars, for example, has been subject to accusations that it merely reflects the results of "politically contaminated opinions" (Simonton, 2004, p.164). BAFTA appears to be no exception in this regard. For example, BAFTA Voting Member 1, a former Chairman of BAFTA Scotland, remarked that ITV companies are prone "to think that BAFTA is weighted against them because there tend to be more members of BAFTA in the BBC than there are in the ITV companies." Indeed, one industry commentator went as far as stating that the whole award giving process (within BAFTA and more generally) was inherently flawed and prejudiced:

Most of the bodies that hand out awards to people are incredibly partial, and it's a very small world ... BAFTA, I mean it's just people giving out prizes to their friends or to films that they happen to have seen really, and no matter how many safeguards you implement I don't see that it would ever be a particularly fair system. (Industry Member 1).

Despite this stance, however, she did recognise the value of involving an independent Official Scrutineer, such as Deloitte, as a means "to get some element of integrity into the process".

In summary, interviews with members of the film and entertainment communities reflected the importance of BAFTA awards within the industry and indicated that the presence of an independent scrutineer, particularly a well known audit firm such as Deloitte, enhanced the credibility of its awards process. The additional trust imparted by the role of the auditor was assessed to be especially appreciated by the viewing public.

#### *8.4 Views from BAFTA award winners*

This category of stake holder is one of the most interesting. After all, these are the recipients of the awards, awards that act as powerful symbols of recognition and success within their industry. For example, Watson and Anand's (2006) study of the Grammy awards highlights the symbolic capital of a win in terms of enhanced artistic reputation. In this sense, an awards ceremony is akin to a celebration of heroes, a medium by which prestige can be bestowed (Goode, 1978).

Perhaps not surprisingly, interviews with BAFTA award winners shed further light on the status of these awards within the industry and how they have come to be important markers of success. For example, BAFTA Award Winner 2 observes:

... it really is a huge award, a huge accolade to pick up an award ... and BAFTA have such name recognition as well, that nobody is complacent about them. I look at CVs all the time and if people have even been nominated for a BAFTA, they put that quite high up their CV to say they are a BAFTA nominated candidate.

BAFTA Award Winner 3 explained how the awards function as a means of discriminating among possible projects or individuals: "what the awards do is create a shortcut to people thinking, 'Oh well, he must be good, he got an award'." This shortcut, he argued, is particularly used by film investors; winning a BAFTA, "suddenly adds weight" to the pitch or project under consideration. As such, he concludes, BAFTA awards, along with similar industry honours, have become "a necessary evil ... because I think the business now so functions on benchmarks".

Interviews revealed that BAFTA appears to enjoy a high degree of respect among award winners with regard to the fairness and accuracy of their voting protocols. As BAFTA Award Winner 6 observes:

I think BAFTA over the years have developed a whole process of selection and voting and accounting which is very professional and as proof against corruption as you'd hope to see.

This is not to suggest that award winners are blind to some of the potential voting biases which were raised by some industry commentators. Such biases are particularly evident, notes BAFTA Award Winner 1, within BAFTA's jury system where "personal preference and personal prejudices really come into the fore". As BAFTA Award Winner 3 observes: "Ultimately, it all comes down to a matter of opinion really". Their comments in this regard,

however, did not appear to be particularly geared at criticising BAFTA or its voting process, but rather simply reflected their cognisance of the subjective element behind members' voting preferences.

With regard to the role of Official Scrutineer, interview results once again reflected the trust and comfort derived from the deployment of a professional audit firm to undertake this task. As BAFTA Award Winner 5 remarks:

It's [BAFTA] an industry event and it's really important that it's seen to be very credible and that it's got all that mechanism of checking and backups and accounting process. So I think it's [auditor's involvement] a really, really good thing ... it's great to have that cushion and comfort zone, knowing that it's all accounted properly and above board.

Award winners also seemed to appreciate the independence that an audit firm brought to the process. For example, BAFTA Award Winner 3 observes: "I think the fact that there is a body outwith [independent of BAFTA], overseeing and processing it towards the event, I think it's a good thing." Similarly, BAFTA Award Winner 2 remarks: "I do think that having an independent body who are there to oversee it is an important part [of the process]." Indeed, this award winner felt that the auditor's presence "does enhance the legitimacy of the awards". Another award winner, believed that the prestigious nature of the BAFTA brand was in itself sufficient to ensure the credibility of the awards process, but did acknowledge how the enrolment of an auditor into proceedings provided a degree of protection to that brand: "I think that BAFTA's name and reputation is such that the credibility comes from the BAFTA brand but I can understand why they then therefore want to safeguard it." (BAFTA Award Winner 4).

The significance of the Deloitte brand also came to the fore once again, with award winners acknowledging the reputational benefits of a Big Four firm. BAFTA Award Winner 6 remarks:

... it's the brand name, people recognise it. If you had just a very good firm of accountants or auditors who no one knew about, you'd think 'Oh why were they appointed?'

The fact that Deloitte is a known brand “makes it seem extra trustworthy” BAFTA Award Winner 5 aptly observes. The brand name of Deloitte therefore seems to be intricately linked with the creation of credibility. BAFTA Award Winner 2 sums this sense up as follows:

When it comes down to something as big as the BAFTAs, which are industry recognised, not just industry recognised but household recognised, to actually have a body like Deloitte which, you know, is one of the big, its probably one of the Big Five or Big Four, I think that really does add credibility to it ... that they [BAFTA] have gone out, got these guys that are the best in their game ... its a big, credible name.

Interestingly though, the paradox of the Big Four audit firm as both assurance provider and participant in financial scandals is not lost on some interviewees. For example, while recognising the role of the auditor in enhancing the “faith” in BAFTA’s voting system, BAFTA Award Winner 6 also shrewdly observes: “Interesting, isn’t it, these big accounting firms are so linked with fraud around the world and incompetence”.

In summary, interview responses from BAFTA award winners confirm the significance of BAFTA awards as a means of successfully distinguishing oneself within the industry, and reflect a positive attitude towards the legitimating role of the auditor within the voting process.

## **9. Discussion: The impression management role of the auditor as assurance provider**

BAFTA provides a perfect illustration of a trusted organization with an honourable reputation. Its status is a product of its rich heritage, encompassing its early origins as the creation of celebrated film director David Lean, together with its contemporary royal connections, boasting HRH Prince William, the Duke of Cambridge, as its President. With such an impeccable pedigree, it is not surprising that access to membership needs to be controlled and that significant global sponsors are eager to associate themselves with the BAFTA brand. In addition, BAFTA, is an example of what Lampel and Meyer (2008) refer to as a field-configuring event. As discussed in a previous section, such events actively shape the contours of their domain and influence the cannon of the field. BAFTA awards carry a weight which influences careers and decisions within the film industry.

Given its prestigious and influential positioning within the film industry, and society more generally, why then does such a body employ a firm of auditors in the role of Official Scrutineer? If it is already a long established and trusted organization, why does it not simply oversee its own awards voting process? The answers to such questions may lie in the legitimacy that is seen to be conferred by audit. Prior research has shown that auditing appears to confer “reputational benefits” on audited organizations, and legitimacy is one such bestowed benefit (Free, Salterio and Shearer, 2009, p.131). As Power (2000, p.117) observes, “being audited per se is a badge of legitimacy”. The audit, in all its guises, then comes to play “a key role in legitimizing companies and their disclosures” (Malsch and Gendron, 2009, p.739). The case of BAFTA acts as a useful illustration of the power of audit in this regard, a power which can extend beyond the existing integrity of the organization, and which can enhance public impressions of legitimacy even further. Interviews with BAFTA stakeholders were unanimous in indicating the additional level of trust and credibility which the presence of the auditor bestowed on award results.

Of course, verifying award results through the scrutiny of a voting process does not constitute ‘financial audit’. But this fact has effectively become an irrelevant detail in the explosion of checking that has come to represent audit society (Power, 1997). Indeed, it is essential that in the midst of our traditional obsession with financial audit that we do not become “blind to the growing variety ... the broad and growing category of activities we loosely refer to as ‘auditing’” (Pentland, 2000, p.309). Rather, what is important, is that the power of audit, as Power (1997, p.7) has so eloquently argued, is

... the vagueness of the idea and to comprehend the audit explosion it matters less what different audit practices ‘really are’, the endless agony of definitions, than how the idea of audit has assumed such a central role in both public and private sector policy.

The ‘idea of audit’ to which Power refers is evident in the expanding provision of discretionary assurance services by audit firms. The demand for such services in turn is a reflection of the demand for the stamp of legitimacy which is an integral component of audit. Consequently, whenever an organization produces data or results which are “amenable to audit” (Free, Salterio and Shearer, 2009, p.130), then an opportunity presents itself for legitimacy to be conferred. BAFTA provides an example of both the market for assurance services, and the demand for the legitimacy it bestows.

Goffman's (1959) dramaturgical framework facilitates an insight into the role of such assurance services in the production of legitimacy. By viewing audit, and assurance services more generally, as a form of performance, it allows an understanding of not just the technical procedures of checking and verifying, but also the impressions which such acts impart on the audience. "Auditing is an expressive, as much as a cognitive, process" (Power, 2003, p.384). In other words, Goffman's (1959) framework provides a lens from which to view the assurance role of the auditor as a performance, and to view the success or otherwise of that performance by eliciting the audience response to the impressions conveyed therein.

Interview results in this case overwhelmingly indicate the 'audience' of BAFTA stakeholders were thoroughly convinced by Deloitte's role as Official Scrutineer. All interested stakeholders appeared to trust the impression projected by the independent auditor and view BAFTA's voting results as all the more credible due to their involvement. Putting it simply, BAFTA sponsors seemingly took comfort from the fact that their brand was associated with a verified voting system. BAFTA voting members appeared to appreciate that their votes were subject to independent scrutiny. Industry insiders gave an impression of confidence that the public profile of the awards was safeguarded, and BAFTA award winners, those involved in film production at least, appeared to appreciate the stamp of legitimacy on their markers of success. The performance of assurance provision was therefore perceived to be successfully delivered. This is not to suggest that voting bias does not occur or that voting is an impartial and neutral process. Rather, regardless of such subjectivity, the process of scrutineering is trusted. In other words, BAFTA stakeholders "believe that the character they see [the auditor] actually possesses the attributes he appears to possess, that the task he performs well has the consequences that are implicitly claimed for it" (Goffman, 1959, p.28).

It did not seem to matter to BAFTA stakeholders that they were not fully cognisant of the exact nature of Deloitte's role in proceedings, of what actual audit tests and checks were performed. It was simply enough for them to *know* that Deloitte had an official presence. The audience in this regard is held in a "state of mystification" (Goffman, 1959, p.74) by the performer. They sense that there are "secret mysteries" (ibid., p.76) at play, but that is all an accepted part of the performance. Where the auditor can bring true "dramatic realization" (Goffman, 1959, p.40) to his performance though, is on the red carpet on the night of the awards ceremony. This moment becomes a very visible manifestation of the performance of assurance provision, the briefcase with its winning results acting as an illustrative example of the "expressive equipment" (Goffman, 1959, p.32) of that performance. The prop of the old

and worn briefcase can also be seen to chime with stereotypical representations of the auditor. The briefcase signifies the serious accountant at work amidst all the glitz and glamour surrounding him, while the aged nature of the case reflects the maturity of his profession. Whether by accident or design, the auditor's choice of this particular briefcase becomes integral to frontstage impression management. Indeed, the whole manner in which the auditor undertakes this aspect of his role is embedded in identity construction and the representation of 'front'. The red carpet performance is hence a crucial aspect of the ritual of impression management[7].

Ironically, the auditor's backstage attendance at the awards ceremony effectively forms the "front region" of the performance (Goffman, 1959, p.109). The "backstage", from a Goffman (1959, p.114) perspective, is the Deloitte branch where all the systems testing took place, and the BAFTA office where the winning envelopes are sealed and locked away. Consequently, the majority of the verification work has already taken place before the Deloitte Director sets foot on the red carpet. A limitation of this study is that this backstage area was not fully visible to the researcher. For example, the researcher did not observe the auditors actually performing their systems tests on BAFTA's voting systems. More insights into the nature of backstage processes may have yielded some insights into the "discrepant roles" and "dark secrets" to which Goffman (1959, p.141) refers in his seminal work, and might therefore have yielded a more critical backstage analysis. An ethnographic study of the scrutineering process could potentially reveal the mistakes and mishaps that can arise backstage, and highlight the practices deployed to ensure against occurrences that would discredit the performance of assurance provision (Goffman, 1959, p.24). Although given the relatively routine nature of the systems testing carried out by Deloitte on BAFTA's voting process, it is perhaps unlikely that such a context would reveal as many 'dark secrets' as that of a financial audit involving challenging professional judgements. Just like the BAFTA audience however, this researcher was only privy to the front stage performance and this was one which was highly successful in nature.

Hence, in Goffman's (1959) terms, the case of BAFTA represents a scenario where the social order ran smoothly and the audience (BAFTA stakeholders) accepted the impression that was conveyed to it by the Official Scrutineer, an impression which was consistent with the audience's definition of the situation. This definition of the situation is to a large degree defined and constrained by the image accorded to the performer by the social order (Goffman, 1959, p.45). The auditor already has a socialized 'front' as a trusted and

independent source of professional expertise. His performance, from Goffman's (1959) perspective, is therefore expected to reflect these officially accredited values of society. This characterisation in turn becomes more firmly embedded in the auditor's performance as assurance provider at events such as the BAFTA award ceremony; it becomes a product of their role as Official Scrutineer:

A correctly staged and performed scene leads the audience to impute a self to a performed character, but this imputation – this self – is a *product* of a scene that comes off, and is not a *cause* of it. The self, then, as a performed character, is not an organic thing that has a specific location, whose fundamental fate is to be born, to mature, and to die; it is a dramatic effect arising diffusely from a scene that is presented (Goffman, 1959, p.245)

There is therefore an inherently moral dimension to the auditor's performance as the 'audience' (BAFTA stakeholders) assume that he possesses the "legitimate authorization" (Goffman, 1959, p.67) to play the role. Consequently, the impression that Deloitte portrays of independent scrutineer is imbued with the "claims and promises they have implicitly made" (ibid., p.241) to the audience. In turn, Deloitte may feel a moral duty, in addition to a legal one of course, to make good on the promises they have imparted during their performance. Drawing on Goffman (1959, p.243):

In their capacity as performers, individuals will be concerned with maintaining the impression that they are living up to the many standards by which they and their products are judged. Because these standards are so numerous and so pervasive, the individuals who are performers dwell more than we might think in a moral world.

The reputation of the Deloitte brand was a consistent theme during interviews with stakeholders. It appears that this Big Four audit firm has become a trusted name within the public conscious. This can be viewed as a further refinement of Goffman's (1959) 'social front' referred to above. Accountants already have an official image established for them within the social order. The Deloitte brand, indeed all Big Four players, perhaps epitomise the concept of 'social front'. Their front has effectively acquired the quality of fact, and has become "institutionalized in terms of the abstract stereotyped expectations to which it gives rise" (ibid., p.37). The audience then places its trust in this stereotype, in the distinctive brand that is Deloitte and all it purports to embody. In their employment of Deloitte as Official Scrutineer, therefore, BAFTA not only secures a stamp of approval on its voting system, but

this stamp is bestowed by a brand with a recognised 'social front' for assurance provision. In this manner, Deloitte taps into a form of second order assurance provision, beyond the mere first order of the lesser known auditor. The Deloitte brand then further enhances the legitimacy of the BAFTA brand. In their study of the audit of MBA rankings, Free, Salterio and Shearer (2009) similarly suggest that the use of the Big Four firm KPMG was essentially a form of brand management by the Financial Times.

In turn, the association with BAFTA enhances the Deloitte brand. As noted earlier, in the interview with Deloitte Director Andrew Evans, the audit firm has enjoyed increased publicity arising from its role as Scrutineer for such a high profile annual televised event. In comparison to the challenging professional judgements that may accompany the traditional financial audit, the systems testing on BAFTA's online voting process are relatively routine while offering the possibility of valuable brand exposure. In addition, the association with the allure and excitement of the show business must surely have repercussions for the stereotypical image of the accountant. Interestingly, Deloitte advertise their relationship with BAFTA on their graduate recruitment website, informing potential trainees of the exciting possibility to "mix with A-List stars!"[8]. If the dull and boring persona is a stigma to the profession (Jeacle, 2008), then some form of deceit or falsehood becomes essential in shaking off that image. In Goffman (1974, p.87) terms, a form of "benign fabrication" is at play whereby Deloitte's participation in the BAFTA awards process presents a deception to the stereotype. The glitz and glamour attached to BAFTA then becomes a fabrication that Deloitte can deploy to positively enhance its own brand.

At the outset of this paper, the research aim of shedding light on the nature of assurance provision was proposed. By drawing on the theoretical lens of Goffman (1959), it was suggested that the role of the auditor could be interpreted from an impression management perspective. By viewing the auditor in the role of 'performer' and those interested stakeholders in the role of 'audience', analysis of the BAFTA case offers answers to research questions such as why use an auditor in the role of Official Scrutineer in the first instance, and how does an audience react to that 'performance'? Equally, a focus on the 'front stage' helps to address the question as to how the auditor, in particular the Big Four auditor, imparts a successful performance to its audience. Drawing upon Goffman (1959) in this way allows us to propose that performance is an important part of the ritual of audit and assurance service, and hence a key factor in the choice of an audit firm for verification type duties. The paper also suggests that such a performance is most successfully conveyed by a Big Four

firm, the reputation of their brand imparts a particularly strong impression in the minds of the audience. In turn, the Deloitte brand itself becomes enhanced through a process of fabrication. The show business extravaganza that is the BAFTA awards ceremony serves also as a platform for the spectacle of audit.

## **10. Concluding comments**

Pentland (2000, p.311) has queried: “what kinds of practices are emerging under the general category of 'audit' and who is performing this work?” In their study of the audit of MBA rankings, Free, Salterio and Shearer (2009) have provided a fascinating example of this type of assurance based work and how auditors have come to expand their repertoire beyond the mere provision of financial based audit. This paper has similarly sought to respond to Pentland’s (2000) call by examining the role of the auditor as Official Scutineer in the film awards industry.

The annual BAFTA film awards makes for a compelling site of research, not only as a contemporary illustration of a populist entertainment event, but also as powerful institutional form with the ability to actively shape events within the film industry. As such, its study helps to move forward the intellectual pluralism agenda of accounting research (Parker and Guthrie, 2009). In addition, the case of the BAFTA film awards provides an almost perfect platform to showcase the broadening scope of audit into assurance service provision, a move that is reflective of Power’s (1997) audit society. Here is an organization with a perfect pedigree and a reputation for integrity. As a trusted body in its own right, it might seem that the services of an auditor would add little to its existing status. Yet interview results clearly indicate the additional value and credibility which the presence of an external auditor bestows on BAFTA award results. The case consequently highlights the incredible power of audit as a legitimating tool. It suggests the comfort and assurance inherent in the auditor’s stamp of approval.

The use of Goffman’s (1959) impression management work provides a valuable framework from which to further explore the role of the auditor as assurance provider. Traditionally, Goffman’s (1959) thoughts within accounting scholarship have tended to be restricted to illustrating the impression management potential of the annual report. However, his insights into the structuring of social encounters can equally be applied to shed light on the nature of

the audit ritual. While it is not the focus of this paper, Goffman's study into the behaviour of teams could be usefully deployed to examine the interactions of the audit team in practice. Equally, his analysis of the fall out which occurs when a performance is discredited, due to imparting a fraudulent impression to the audience could offer a means of dissecting the public disgrace of the auditor in the wake of financial scandal.

For the purposes of this paper, Goffman's (1959) dramaturgical framework provides a lens from which to view the assurance role of the auditor as a performance, and to view the audience response to that performance. Interviews with the 'audience' indicate that Deloitte's role as performer in the BAFTA awards process was a convincing one; it was, in Goffman's (1959) terms, a successful performance, one in which the impression of the situation conveyed was consistent with the audience's definition of it. The paper therefore seeks to illustrate the importance of performance ritual as an inherent aspect of the auditor's role as assurance provider. Additionally, the paper argues that the strength of the performance, in the eyes of the audience, is intrinsically tied to the reputation of the audit firm. Consequently, large and well known audit firms such as the Big Four are particularly suited to the performance role of assurance provider.

## Notes

1. Viewing figures for 2012 amounted to 5.45 million viewers. Source: <http://www.barb.co.uk/report/weekly-top-programmes-overview?>, consulted October 2012
2. The use of a big four audit firm as official scrutineer appears to be the norm in the entertainment awards industry. For example, the Oscars voting process is overseen by PricewaterhouseCoopers while Ernst & Young undertake the same task for the Emmys.
3. Sources for this information are the BAFTA 2012 Press Information and the BAFTA website (<http://www.bafta.org/heritage/history/>, consulted October 2012).
4. Source: BAFTA 2012 Film Awards, Press Information.
5. Source: BAFTA Film Awards Programme 2012. The exact date at which auditors first came to be employed in the role of Official Scrutineer is unclear, however, BAFTA

archivists have confirmed that the records indicate that the services of an auditor have been used at least since 1972.

6. Source: BAFTA Film Awards Programme 2012.
7. One of the reviewers noted that the Deloitte auditor resembled a James Bond type character and therefore reflected stereotypical notions of national identity.
8. See: <http://mycareer.deloitte.com/uk/en/university/graduate-opportunities/audit/bafta>, accessed August 2013. I am grateful to Christopher Napier for identifying this website.

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