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# ISO auditing and the construction of trust in auditor independence

ISO auditing and  
the construction  
of trust

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## Abstract

**Purpose** – This paper aims to examine, through a qualitative study, how auditor independence is socially constructed within the network of individuals involved in the realization of ISO 14001 audit engagements – ISO auditors, consultants, and managers of certified companies. The paper analysis focuses on the sense-making strategies used by actors within the network to develop and sustain trust (or doubt) in professional independence.

**Design/methodology/approach** – This study is predicated on a theoretical perspective centered on sense-making processes and the construction of inter-subjective meanings around claims to expertise. Interviews were conducted with 36 Canadian practitioners – including ISO auditors, managers of certification bodies, accreditation inspectors, consultants, and corporate environmental managers – to better understand how confidence into auditor independence is constituted in the flow of daily life within the small group of people involved in the surroundings of ISO 14001 audit engagements.

**Findings** – Practitioners use a range of sense-making strategies to construct and maintain the belief that ISO 14001 audits meet the professional requirements of auditor independence. As such, the constitution of confidence involves stereotyping, distancing, storytelling and procedural mechanisms that are collectively mobilized in the production of a culture of comfort surrounding the concept of auditor independence.

**Originality/value** – Through interviews with a range of actors involved in the achievement of ISO 14001 audits, the study provides insight into the production of meaning related to one of the chief claims surrounding auditing expertise, that of professional independence. This paper also points to a lack of self-criticism in the ISO auditing community since practitioners seem disinclined to adopt a reflective attitude of professional skepticism towards the claim of auditor independence.

**Keywords** ISO 14001, Auditor independence, Construction of meaning, Environmental auditing, Sense-making strategies

**Paper type** Research paper

## 1. Introduction

Since being introduced in 1996, the ISO 14001 standard on environmental management systems (EMS) has spread rapidly, being adopted by over 223,000 organizations throughout the world by 2009 (ISO, 2009). Based on traditional management principles (Plan-Do-Check-Act), the ISO 14001 system is intended both to promote environmental practices within certified companies and improve the companies' corporate image through the adoption of an internationally recognized standard. The concretization of these claims relies significantly on the standard's certification process. Certification

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can be defined as “the confirmation, through an audit performed by presumably independent auditors, of an organization’s conformity with specified and agreed-upon rules or standards” (Boiral and Gendron, 2011, p. 331).

The assumption is that certification increases trust among stakeholders with an interest in organizations’ commitment to environmental concerns (Delmas, 2001; Jiang and Bansal, 2003). Certification is also assumed to improve an organization’s image and represent a potential source of competitive advantage over non-certified organizations (Corbett and Kirsch, 2001; Delmas, 2002; King *et al.*, 2005). Further, certification is thought to improve internal environmental management practices through renewed employee motivation and pride, the adoption of sound management practices, the correction of non-conformities raised during the certification audit, etc. (Boiral, 2007). However, these alleged benefits are based on the assumption that the process of certification represents a credible and reliable indicator of the implementation of the ISO 14001 standard and, therefore, of the organization’s commitment to environmental responsibility and sustainability. In particular, the credibility of the certification is founded largely on the claim of auditor independence, based on the presumption that auditors conduct impartial audits of the practices of organizations seeking certification (Lang, 1999).

In the area of financial auditing, a range of studies have highlighted a gap between formal discourses of auditor independence and the conduct of auditors in practice (e.g. Humphrey *et al.*, 1992; Moore *et al.*, 2006). In particular, various authors have shown that financial auditors are increasingly subject to the influence of commercialism (Covaleski *et al.*, 1998; Gendron and Spira, 2010; Kornberger *et al.*, 2011; Suddaby *et al.*, 2007), thereby threatening the principle of auditor independence. Independence concerns have also been raised in the domain of government auditing (Gendron *et al.*, 2001). To what extent is auditor independence viewed as a significant concern in the literature on environmental auditing? On the one hand, the environmental auditors interviewed by O’Dwyer (2011) tend to be dismissive of potential independence concerns. On the other hand, Boiral and Gendron (2011) express worry over the range of potential deficiencies affecting the independence of environmental auditors. The present paper aims to contribute to the emerging debate over professional independence in the environmental auditing domain. Given the resources and energies involved in certifying the environmental practices of profit-making and non-profit-making organizations (Gray, 2006), as well as the extent of hopes that a number of actors have in seeing a constellation of disclosures and certifications translating eventually into a betterment of the environment (Archel *et al.*, 2011), the issue of professional independence surrounding environmental auditing matters. Power (2003a) also emphasized the importance of developing a better understanding of the complexities underlying the realities of auditing practice in non-financial areas, particularly in the area of auditor independence.

Our investigation is informed by a theoretical lens predicated on the notion of sense-making, which is increasingly used as a pivotal theoretical referent in business literature (Gendron and Bédard, 2006; Maclean *et al.*, 2012; Weick, 1995, 2012). Sense-making can be defined as:

[...] an ongoing process that creates an inter-subjective sense of shared meanings through conversation and non-verbal behavior in face to face settings where people seek to produce, negotiate, and maintain a shared sense of meaning (Gephart *et al.*, 2010, pp. 284-285).

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Importantly, the examination of micro processes of sense-making construction is relevant to the development of understanding how wide-ranging discourses and concepts reproduce and exert influence on society (Gendron and Spira, 2010). The fact is that the influence of broader discourses, policies and best practices on practice is necessarily mediated through the agency of individuals, who, in our case, create meaning around independence as a formal imperative and set of practices. The present study is also predicated on the assumption that the processes by which meanings surrounding independence are produced and sustained in the practitioner community matter, constituting a key step in understanding how auditor independence is articulated and experienced in practice. As such, our theoretical lens is especially informed by the work of Schutz (1967) and Weick (1995), focusing on the sense-making processes by which self-understandings and understandings of others are formed and the role of the actor's reflectivity therein.

Drawing on interviews with 36 Canadian practitioners, this study examines how meaning surrounding auditor independence is constructed within the network of individuals involved in the realization of ISO 14001 audit engagements – especially ISO auditors, consultants, and managers of certified companies. Our analysis focuses on the sense-making strategies used by actors within this network to develop and sustain confidence (or doubt) in professional independence. Our empirics are circumscribed to the domain of ISO 14001 auditing, which remains largely underexplored in the literature, despite the increasing number of certified organizations across the globe (Boiral, 2012).

More specifically, this paper aims to improve our understanding of the processes used by ISO auditors and other practitioners involved in the production of certification audits (managers of certification bodies, ISO 14001 consultants, controllers of standardization agencies, etc.) to make sense of auditor independence in the progression of their professional lives. To what extent is it perceived that the work of ISO auditors meets expectations of professional independence? Which rationalizations or strategies do auditors and other practitioners use to construct meaning? How do practitioners in the area cope with cues of aberrations (i.e. events, rumors and news that suggest lack of independence) occasionally encountered in the course of their work?

These questions are largely unaddressed in the literature on ISO 14001, despite the centrality of auditor independence in the certification process. Since auditor independence is a key aspect underlying the credibility and legitimacy of ISO certification (Ammenberg *et al.*, 2001; Boiral, 2012; Boiral and Gendron, 2011; ISO, 2002, 2006), then it is certainly warranted to analyze how the principle of independence is perceived and implemented in practice fields. Further, the present study sheds light on key players whose experiences and perceptions regarding ISO 14001 tend to be overlooked in the literature. Indeed, most studies on the matter are focused on certified organizations (Boiral, 2007; Christmann and Taylor, 2006; Delmas, 2001, 2002; Jiang and Bansal, 2003), neglecting the role of auditors and other certifying agents. In particular, our study points to a lack of professional skepticism, in the ISO auditor community, towards the ways in which auditor independence is experienced and articulated in the field.

Also, our study contributes to an emerging body of work in the accounting literature that recognizes the centrality of actors' reflexivity in interpreting key aspects of professional work (Gendron and Bédard, 2006; Gendron and Spira, 2010; Hudaib and Haniffa, 2009; Tillmann and Goddard, 2008). The ability of actors to reflect in the

course of their daily tasks and act on the outcomes of those reflections – sometimes innovatively, sometimes not – represents a fundamental aspect of social life (Giddens, 1990). Reflective acts of sense-making are at the core of individual agency and human relations. To make our point clearer: broader discourses and structures do not deterministically impact the behavior of individuals; they are necessarily interpreted and translated along the way in the minds of actors. It is through these interpretations and translations that an inter-subjective sense of reality may emerge within a community. Therefore, studies on sense-making matter, allowing us to better understand how meanings and realities are constructed within practice communities (Berger and Luckmann, 1966).

The paper is structured as follows. It begins by providing a background analysis of the literature on the notion of independence and ISO 14001 certification and develops the theoretical perspective adopted to conduct the investigation. Next, the paper describes the way the investigation was conducted, highlighting how interviewees were selected and the data collected and analyzed. The empirical section examines how confidence in professional independence develops in the field through a range of sense-making strategies. The conclusion reflects on some of the key implications of the study, not least in relation to the audit explosion thesis (Power, 2003b).

## 2. Setting the stage

### 2.1 *The fragility of auditor independence*

Independence is one of the central claims upon which the legitimacy of auditing technologies is predicated (Sikka and Willmott, 1995). Yet auditor independence does not have a single, fixed and universally recognized meaning. On the contrary, the field is characterized by rivalry between competing meanings of independence (Sikka *et al.*, 1998). In spite of continuous meaning contests, some thresholds that auditors should not cross, if they want to be able to sustain the claim of independence, are widely recognized in auditing literature. These thresholds emphasize that an auditor cannot be considered independent when s/he is an advocate for the auditee, participates in management decisions or audits systems that s/he has previously strongly supported and advocated (Gendron *et al.*, 2001). In addition, a few broader definitions of auditor independence are commonly accepted in the literature. In the financial auditing context, independence is generally characterized by an absence of external pressures or personal relations that may compromise the objectivity and integrity of auditors (Mautz and Sharaf, 1964; Independence Standards Board, 2000). Although the concept of independence is not defined in ISO 14001, the ISO 17021 standard, which specifies general requirements for ISO certification bodies, relates independence to the concept of impartiality. According to ISO 17021, impartiality is viewed as the “actual and perceived presence of objectivity” and supposes “freedom of conflict of interests, freedom from bias, lack of prejudice, neutrality, fairness, open-mindedness, even-handedness, detachment, balance” (ISO, 2002, p. 2). In a study on juridical dilemmas in environmental audits, Lang (1999, p. 112) proposed a general definition of auditor independence: “the objective and unobstructed inquiry by an independent environmental auditing function to avoid potential conflicts of interest and the marring of objectivity by personal relationships”.

In sum, the notion of auditor independence presupposes a degree of personal and professional distance between auditor and auditee. However, a number of studies have

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questioned the extent to which auditors, especially financial auditors, abide by their profession's independence policies. Interview evidence suggests that financial auditors' abilities to withstand client pressures are eroding, increasingly endorsing the role of business advisors rather than that of guardians of the public interest (Humphrey and Moizer, 1990). Concerns have also been expressed at the extent of non-audit services that large audit firms provide to auditees (Suddaby *et al.*, 2007). In addition, the rising presence of non-auditors in accounting firms has been questioned, given that these individuals do not tend to share the sense of ethics traditionally associated with the audit function (Wyatt, 2004).

In particular, recent studies have pointed to a growing commercial culture within accounting firms that threatens auditor independence (Suddaby *et al.*, 2007, 2009). For instance, the breakdown of Arthur Andersen is often viewed as the outcome of conflicts of interest caused by the dual role of auditor and consultant performed simultaneously (Cooper, 2005). While the collapses of Enron, WorldCom and others have resulted in the introduction of seemingly stricter regulatory standards (in particular those relating to the separation of consultancy and auditing roles), the independence of financial auditors has continued to be a target of criticisms in recent years (Gendron and Spira, 2010; Kornberger *et al.*, 2011).

Financial auditor independence, therefore, appears as a fragile notion, with a number of studies questioning its legitimacy. Whereas the above concerns are raised in the context of the financial auditing literature, they nonetheless arguably apply, to a large extent, to other areas, including ISO auditing and environmental audits in general (Boiral and Gendron, 2011). Accordingly, the practice of environmental auditing has been largely inspired by the domain and experiences in financial auditing (Boiral and Gendron, 2011; Etzion and Ferraro, 2010; Green and Li, 2012; Power, 1997a). In their comparative analysis of financial and ISO auditing, Boiral and Gendron (2011) highlight several similarities between the two areas, not least in terms of social expectations regarding rigor and independence, decoupling between formal policies and concrete practices, structural deficiencies (conflicts of interest, superficiality, etc.), the ascendancy of commercialism, etc. Whatever the specificities of ISO 14001 auditing, the certification process is based on similar institutional arrangements arising from the "audit society" (Power, 1997b, 2003b) and its obsession with control, rationality and social legitimacy[1]. As a result, auditor independence and the prevention of conflicts of interest constitute significant professional referents in financial and ISO 14001 audits alike (Boiral and Gendron, 2011).

### *2.2 ISO 14001: the quest for social legitimacy and the role of auditor independence*

The ISO 14001 requirements are based on the implementation of a management system that aims to improve environmental performance through control over those activities and practices viewed as being at the source of the main environmental impacts (Boiral, 2007; Delmas, 2001; Jiang and Bansal, 2003). This system is very similar to the ISO 9001 standard on quality management and founded on classic management principles:

- Management commitment and environmental policy.
- Objectives, targets and programs.
- Structure and responsibility.
- Implementation and operational control.



- Measurements, checking of results and corrective action.
- Internal audits and management review.

The principle of “we say what we do, we do what we say”, which is at the heart of the ISO management system, is assumed to reinforce the rigor of environmental procedures and facilitate certification audits (Boiral, 2007). The certification process is based, to a large extent, on the verification of the ISO documentation as prepared by the company. This documentation is supposed to reflect the company’s internal systems and actual practices. Although organizations can establish, for internal purposes, management systems in line with ISO 14001 principles without seeking certification, the latter aims to provide a key signal about effective implementation.

Certification bodies or registrars are accredited by national standardization agencies, such as the Standards Council of Canada (SCC), which also establish policies to ensure that the specific auditors in charge of certification processes meet qualification and experience criteria[2]. National standardization agencies verify, through onsite inspections, the extent to which certification bodies and auditors comply with independence and competence criteria. Nevertheless, the rigor of these inspections can vary from one agency to another and the professional norms of ISO auditors are far from being as developed as those of financial auditors (Boiral and Gendron, 2011; Deegan *et al.*, 2006). In particular, the training and deontological requirements of ISO auditors are not necessarily well-formalized and monitored. The voluntary and non-regulatory nature of ISO certification may have played a role in the elaboration of what can be viewed as less demanding norms of professional practice.

The independence of ISO auditors is governed by relatively broad standards, which rely on terminology quite comparable to that in the domain of financial auditing. Article 3.1 of the ISO 19011 standard on the practice of quality system audits and environmental audits stipulates that auditor independence is at the heart of audit practice, defined as a “systematic, independent and documented process for obtaining audit evidence and evaluating it objectively to determine the extent to which audit criteria are fulfilled” (ISO, 2002, p. 1). ISO 17021, which specifies general requirements for ISO certification bodies, stresses impartiality in fact and appearance:

Being impartial, and being perceived to be impartial, is necessary for a certification body to deliver certification that provides confidence. [...] To obtain and maintain confidence, it is essential that a certification body’s decisions be based on objective evidence of conformity (or non-conformity) obtained by the certification body, and that its decisions are not influenced by other interests or by other parties (ISO, 2006, p. 3).

ISO 17021 also makes recommendations for reinforcing the “management of impartiality” by certification bodies, including written statements on the commitment to impartiality obtained from individual auditors, the documentation of possible conflicts of interest, the avoidance of management system consultancy, etc. These recommendations consist mostly of general statements and, to the best of our knowledge, the extent to which certification bodies comply with ISO 17021 requirements has not been examined in the literature on ISO certification. As a matter of fact, this literature has remained focused primarily on reasons that may compel organizations to certify their EMS.

A number of studies have shown that ISO 14001 certification is often used for marketing purposes and in response to commercial pressures (Boiral, 2007; Delmas,

2002; Jiang and Bansal, 2003). Organizations may also adopt the standard to take advantage of business opportunities (Jiang and Bansal, 2003). Further, ISO 14001 certification is based on a rationale of self-regulation that enables firms to provide governments with “tangible” evidence of their voluntary commitment to the environment (Christmann and Taylor, 2006; Murphy and Yates, 2009), in the hope of preventing further government regulation in the area. Organizations may also use ISO 14001 to provide financial markets with evidence of their commitment to the environment (KPMG, 2008); this might be particularly useful given the emergence of ethical and environmental investment funds (Aras and Crowther, 2009).

However, irrespective of the reasons for adopting ISO 14001, certification is designed to improve the credibility of the management system implemented by the organization. The literature suggests that in the eyes of stakeholders, certification helps to increase the visibility of environmental commitments and practices, which are otherwise likely to remain relatively opaque (Jiang and Bansal, 2003). Self-disclosures are not particularly persuasive in a world where people and organizations are assumed to be driven primarily by self-interest – hence the relevance of ISO auditing.

Not unlike financial audits, ISO 14001 audits are thus designed to foster and increase stakeholder trust and confidence. In contemporary society, the production of trust through third-party auditing extends to a wide range of areas, including environmental management (Power, 1997a). Regardless of the activity area, the assumption is that auditors operate as independent referees or judges whose work promotes good organizational governance and reinforces the social legitimacy of auditees. Literature indicates that the production of trust through auditing procedures is proportional to social perceptions of auditor impartiality and integrity as well as the absence of conflicts of interest (Boiral and Gendron, 2011; Hudaib and Haniffa, 2009; Mahony, 1995; Sikka and Willmott, 1995).

### 2.3 Independence concerns in ISO audits

Although the analogy with financial auditing may be useful for appreciating a series of significant independence concerns in the domain of environmental auditing, it is important not to overlook several key features of ISO 14001 audits, i.e. the audit being focused on EMS rather than financial data, the voluntary nature of ISO standards, the specific type of auditor training, etc. Most studies examining ISO auditing have sought primarily to describe the general steps involved in such engagements and their importance for organizations (Beckmerhagen *et al.*, 2004; Zutshi and Sohal, 2003).

A small number of studies have described the role of ISO auditors and consultants, focusing on the nature of auditing and consultancy services and the procedures to assess quality of services (Ammenberg *et al.*, 2001; Casadesús *et al.*, 2002). Although very few studies exist on the independence of ISO 14001 auditors, some articles cast doubt on the reliability of ISO audits in general, thereby indirectly questioning the extent to which auditors abide strictly by their community’s norms of competencies and independence (Boiral, 2003, 2007; Christmann and Taylor, 2006; Jiang and Bansal, 2003; Walgenbach, 2001). By and large, these criticisms are in line with Power’s (1997b) “audit society” thesis, which posits that contemporary society has developed an obsession with control through what oftentimes amounts to shallow rituals of verification.

Some studies have emphasized the relatively superficial and ceremonial nature of ISO auditing (Boiral, 2003, 2007; Walgenbach, 2001), concluding that it does not allow



an in-depth evaluation of corporate practices. In line with neo-institutional theories (Meyer and Rowan, 1977) that point to the more or less ritualistic adoption of practices in response to external pressures, ISO certification would aim to ensure organizational compliance with stakeholder expectations without necessarily resulting in an in-depth examination and questioning of internal practices.

Other studies have criticized the commercial nature of ISO auditing, albeit in relatively general terms (Business Improvement Network, 2002; Paterson, 2002). It has been maintained that ISO certification is increasingly characterized by a market logic that pushes certification bodies to compete over fees. It is also feared that the way in which certifying bodies are compensated (Ammenberg *et al.*, 2001; Wichuk *et al.*, 2008) and their involvement in consultancy activities (Andrews *et al.*, 2001; Ball *et al.*, 2000) may result in conflicts of interest that compromise the principle of independence.

Until now, literature has neglected to examine, from an in-depth perspective, conflicts of interest and threats to independence in the domain of ISO 14001 auditing. It is, therefore, warranted to study how auditor independence is articulated in the practice of such audits, focusing on the experiences of rank-and-file practitioners. In so doing, not only will we be able to develop a better understanding of how independence is experienced in the field, but we will be in a better position to appreciate the extent to which auditors' thought processes are consistent with the community's formal policies of auditor independence, thus providing findings that may potentially be conducive to pronesis and improvement of practices (Flyvbjerg, 2001).

### 3. Sense-making and the construction of meaning

In contrast to the deterministic views that underlie several streams of theory in the business literature (e.g. contingency theory and certain strands of institutional theory), this paper is based on a view of actors as individuals able to reflect and act upon their thoughts and have some room to maneuver in doing things differently and unexpectedly. This is not to deny the existence of social structures, but merely to posit that their influence is necessarily mediated by reflective and sense-making abilities of social actors. Schutz (1967) provides a meaningful theoretical account of how people make sense of and interpret their own behavior and the behavior of surrounding actors. According to him, the social world is made up of reflective acts of meaning construction performed by a community of individuals characterized by a basic need to understand their own behavior and the behavior of others. Basically, Schutz argued that every individual is likely, at times, to shift away from the flow of ongoing experience and engage in reflective acts of sense-making. The individual is thus able to cast a reflective eye on her/his past experiences, which will be constituted as meaningful depending on the particular angle from which they are viewed. Reflective acts may also be directed at understanding other people's experiences, i.e. the individual seeking to grasp what is going on in the mind of another person through imaginatively construed projects and/or communication with the other person.

Schutz also maintained that the individual is able to aggregate distinct acts of reflection into a higher synthesis organized into interpretive schemes. Interpretive schemes guide the individual during acts of reflection; conversely, the former may be influenced and potentially modified as a result of the latter. Furthermore, given that individuals tend to debate and communicate with one another, individuals may come to share certain lines of interpretation. We are then confronted with the emergence of

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inter-subjectively agreed upon understandings, as the actors reciprocally involved in a given setting check whether their understanding of the other fits with the other party's explanations and behavior.

Weick (1995) provides further insight into the processes by which meaning is constructed through reflective acts of sense-making. According to him, sense-making does not imply accuracy, rather is aimed at developing a version or translation of reality that is plausible and intelligible to the individual, though it inevitably represents (to some extent) an oversimplification given the filtering of information and other biases involved in human information-processing. In particular, sense-making is often characterized by a feeling of order and clarity, implying that, when the feeling is achieved, any further processing of information ceases. Reality is, therefore, not imbued with natural and fixed meaning:

To talk about sensemaking is to talk about reality as an ongoing accomplishment that takes form when people make retrospective sense of the situations in which they find themselves and their creations. There is a strong reflexive quality to this process (Weick, 1995, p. 15).

Sense-making is usually triggered by a surprise or a discrepant set of cues noticed by the individual in the midst of ongoing events (Weick, 1995). Individuals typically strive to make sense of a disturbing event, initially, based on their existing interpretive schemes, without questioning the basic principles upon which those schemes are founded (Stein, 2004). Yet sense-making may not be possible within the framework of one's existing interpretive schemes. Individuals may then engage in revision work (Alvesson and Willmott, 2002), although it should be recognized that they quite typically tend to use a variety of strategies to maintain the coherence of their core beliefs, such as relying on a sense of fate or putting the blame on atypical features of the destabilizing situation (Giddens, 1990).

Of course, organizations, professions and other institutions are able, through language and symbols, to exert influence on sense-making (Weick, 1995). Think, for instance, about the power of advertising in influencing people's interpretive schemes (Baudrillard, 1998). In particular, the experiences an individual encounters at an early stage in her/his professional life tend to have a lasting impact, because they "set the stage" for subsequent acts of interpretation (Berger and Luckmann, 1966). As a result, the way in which individuals are initially educated, trained and socialized matters, since it may translate into the establishment and consolidation of certain lines of thought within the community.

In particular, the literature on sense-making makes us aware that people commonly rely on certain discursive devices (Whittle and Mueller, 2012) or strategies to rationalize their behavior and that of others around them, especially in terms of maintaining the relevance of their historically-ingrained beliefs. While substantive change in one's beliefs is theoretically possible, this is far from being the norm. Hindsight is one such sense-making strategy:

Recent discussions of sensemaking, especially discussions of hindsight bias, tend to emphasize how much the backward glance leaves out and the problems this can create. The basic finding that investigators keep returning to [ . . . ] is that people who know the outcome of a complex prior history of tangled, indeterminate events remember that history as being much more determinant, leading "inevitably" to the outcome they already knew (Weick, 1995, p. 28).

Familiarity is another sense-making strategy that may be conducive to belief continuity, the attention of people being deployed toward that which is perceived as central, but away from peripheral (Weick, 1995). Actors may also rely on dominant stories within their field to make sense of events in ways conducive to inertia (Näslund and Pemer, 2012). Moreover, sense-making processes often relate to modes of self-legitimation, in which the actor tends to interpret successful events in ways which overstate her/his individual contribution, while the individual's role is downplayed in unsuccessful events (Maclean *et al.*, 2012). In all this, though, we need to remember that sense-making always presents an element of unpredictability.

Therefore, the process of meaning constitution surrounding auditor independence will involve individuals engaged in reflective acts on events that occur as part of their professional lives and somehow retain their attention. Events subject to the practitioner's reflective glance may include negotiations between auditor and auditee over contentious issues identified during the audit, rumors concerning potential cases of lack of independence, and allegations of audit failures reported in the business press. The individual may view these events as disturbances or potential aberrations, which s/he will tend to interpret through sense-making strategies whose rationalizations fit with her/his extant interpretive schemes. When a series of confirming and reassuring rationalizations are produced over time, the practitioner becomes more and more confident about the ways in which auditor independence is articulated in her/his immediate surroundings. This paper contends that an individual's perspective on auditor independence develops from successive acts of sense-making. While each event subjected to the reflective gaze may be seen as a trial of strength or test of claim (Bourguignon and Chiapello, 2005), the tests tend to be biased towards the reproduction of beliefs, since previous interpretations are typically used to make sense of new events, although reversals are possible (Gendron and Spira, 2010).

Before going further, we must stress that practitioners, and especially auditors, reportedly believe that actual behavior in their community of practice, by and large, fits with the profession's independence policies. Individual auditors are continuously exposed, during education, professional examination preparation, apprenticeship and their professional career, to discourses that promote the merits of the profession's core principles and obedience in their respect (Cohen and Holder-Webb, 2006; McPhail, 1999). The powers inherent to these institutional means of professional socialization are significant (Anderson-Gough *et al.*, 2001), although at no point does their power imply deterministic influence. The point is that practitioners' interpretive schemes will tend to be characterized with the belief that auditor independence is quite under control in communities of practice, thereby setting the stage for subsequent acts of sense-making. Conditions of possibility are then set for the reproduction of beliefs.

Drawing on the above, this paper seeks to better understand the sense-making strategies used by practitioners to interpret auditor independence in the course of their daily professional lives. Particular attention is paid to the ways in which practitioners develop and sustain confidence in auditor independence, despite being confronted occasionally with situations that may initially be viewed as inconsistent with the profession's norms of independence.

#### 4. Data collection and analysis

We focused this empirical study on the processes by which confidence in auditor independence is constructed within the network of auditors and other practitioners involved in the realization of ISO 14001 audit engagements. However, the investigation began with a broad objective in mind, namely to improve our understanding of practitioner views on the claim of auditor independence in the study's setting. We specified this broad objective to participants, as required by the rules of the University Research Ethics Committee that approved the research project. Since interviewees often showed a relatively high level of confidence in the extent to which rank-and-file auditors abide by the policies of independence, we decided to center our analysis on the sense-making strategies mobilized by participants to develop confidence in professional independence, although we also paid attention to doubt construction.

Our analysis relies significantly on interview data. Interviews are especially appropriate when the researcher investigates how people have organized the world and the meanings they attach to events occurring in their everyday lives (Patton, 1990). The latter point is of particular interest given our focus on sense-making. As maintained by Dervin (1992), studying sense-making implies the examination of the constructing that humans do to make sense of their experiences; hence the relevance of interview-based methods. Further, sense-making inextricably relates to language and communication; people continually seek to interpret the experiences and events they encounter, and they draw on the narratives they develop to create a sense of order to reality and communicate with others (Maclean *et al.*, 2012).

In particular, qualitative interviewing presumes that the perspective of others is meaningful, knowable, and able to be made explicit (Patton, 1990). While it is commonly recognized that objectivity in a pure form is unattainable regardless of the type of research method, today's canons of qualitative research specify that the researcher should be committed to establishing the trustworthiness of her/his data (Lincoln and Guba, 1985). Trustworthiness relates to persuading the researcher's audiences, with a degree of humility, that a given set of findings "are worth paying attention to and worth taking account of" (Lincoln and Guba, 1985, p. 290). We specify below the "checks and balances" that we mobilized in this respect.

##### 4.1 Recruitment of participants

In principle, auditors involved in certification engagements are pivotal in terms of having experienced professional independence in the field. Other practitioners may also provide relevant information on the matter – representatives of the SCC, consultants specialized in ISO 14001, corporate managers from certified organizations, etc. In total, this study is based on 36 interviews, including 21 interviews conducted with full-time auditors, freelance auditors, and managers of ISO 14001 certification bodies:

- seven ISO 14001 auditors employed on a full-time basis in four different certification bodies (registrars);
- eight freelance or contract ISO 14001 auditors;
- six managers of certification bodies with some experience in ISO 14001 auditing;
- three SCC inspectors involved in the accreditation of ISO 14001 certification bodies;

- nine consultants specializing in EMS, involved especially in providing advice to companies on preparation for ISO 14001 auditing; and
- three environmental managers working in ISO 14001 certified organizations.

Participants were selected from three main data sources: the databases of the Canadian associations of accredited auditors (ISO 14001 auditors and certification bodies), the internet (ISO 14001 consultants and certified organizations), and recommendations or referrals by interviewees. Most referrals agreed to take part in the study, whereas roughly one half of the people contacted without referral (in particular ISO 14001 auditors) declined, invoking reasons of unavailability. All participants had to have a minimum of two years of professional experience in ISO 14001 certification or that of environmental management.

The total number of interviews was determined by two factors. First, it became apparent, after roughly twenty interviews, that very little new information was being generated from additional interviews. Second, a range of 20 to 30 interviewees is generally sufficient to conduct a meaningful qualitative study, without developing a sense of being overwhelmed in the data (Creswell, 1998). This is due, in part, to the sheer amount of data gathered during the interviewing process.

#### 4.2 Data collection

We collected data based on semi-structured interviews lasting 90 min each on average. We conducted the interviews between 2007 and 2009. The interview guide was largely structured around four main topics:

- (1) *Basics of auditor independence.* Definition, dimensions, importance, etc.
- (2) *Main threats to auditor independence.* Conflicts of interest, familiarity with clients, etc.
- (3) *Extent to which the norms of auditor independence relating to ISO 14001 are met in Canada.* Current situation, tendencies, examples of threats to independence, cases of conflict of interest, etc.
- (4) *Potential solutions for strengthening auditor independence.* The role of the SCC, the process of auditor accreditation, conflict of interest statements, etc.

In total, we conducted 20 face-to-face interviews and 16 more over the phone. Subsequent email correspondence with some participants helped to clarify information and (where necessary) complete interview transcripts. All interviews involved one participant, except in two cases where meetings were held with two individuals because of limited availability.

A number of studies show that telephone interviews constitute a valid method of data collection, providing results comparable to face-to-face interviews (Holt, 2010; Stephens, 2007). Additionally, telephone interviews may be necessary when participants are geographically dispersed (Stephens, 2007). In this research, the geographical dispersion of interviewees was particularly high and, in some cases, the auditors we interviewed were conducting audits in timber and mining companies located in remote areas. Due to these circumstances, we feel justified in using phone interviews as part of this study.

One of the main challenges we faced was establishing a trusting relationship with participants. Trust was fostered by developing an informed consent protocol validated

by an independent ethics committee and given to every participant before their interview, including those conducted over the phone. The protocol ensured anonymity. Great care was taken to ensure the names of all the participants were deleted from the interview files. Every participant was also given detailed explanations on the objectives of the study and use of the data for research purposes.

Some participants provided private documents, which we used to corroborate certain lines of interpretation emerging from the interviews. Finally, we examined the web sites of interviewees' employers.

#### 4.3 Data analysis

We processed interview transcripts using Nvivo seven qualitative software and based our data interpretation on a range of categories that emerged from our literature review and the interview coding. These categories were particularly useful in structuring the data around a number of themes. In total, we used and grouped 43 categories around six main themes:

- (1) interpretation and meaning of auditor independence (seven categories);
- (2) cases of conflict of interest (six categories);
- (3) compliance with independence in practice (three categories);
- (4) institutional aspects and the role of the SCC (six categories);
- (5) accountability and values of auditors (12 categories); and
- (6) strategies for promoting auditor integrity and independence (nine categories).

Because of the quantity of data and the number of categories, this paper will not cover the entire range of themes discussed by the interviewees. Yet, the interview excerpts reproduced in the section below are fairly representative of the data collected and aim to illustrate the processes used by practitioners to make sense of ISO auditing independence in their daily work.

### 5. The construction of confidence in auditor independence

Schutz (1967) differentiates between two layers of meaning, the symbolic and the substantive. Symbolic layers relate to cues and signs that tend to be superficially interpreted, yet in a quite homogeneous way across communities, similar to the way a red light on a street corner is interpreted by drivers. Deeper layers of meaning are mobilized when the interpretive gaze engages beyond the factual and superficial, for instance when people seek to make sense of the root causes of a significant event or problem. Deeper layers of meaning are particularly mobilized in face-to-face encounters, where the actors reciprocally involved check whether their understanding of the other fits with the other party's explanations and behavior.

Our analysis indicates that the construction of confidence relates to rationalizations or sense-making strategies that involve both symbolic and substantive layers of meaning. Four main strategies were uncovered:

- (1) drawing on symbolization;
- (2) constructing distance from threats to independence;
- (3) emphasizing auditors' high level of morality in action; and
- (4) deriving comfort from procedural control.



While the first strategy relates to the symbolical order, the others mainly rely on substantive layers of meaning in elaborating a sense of trust in auditor independence. The substantive-based strategies were often articulated in the interviews when threats to independence were discussed.

### *5.1 Drawing on symbolization*

Symbolization is mobilized, for instance, through statements that celebrate the importance of auditor independence through vague generalities and textbook-like recipes. Accordingly, most participants spontaneously emphasized the key role of auditor independence in ISO 14001 processes. It is presumed, without any demonstration, that the credibility of the certification process is closely linked to auditor independence and the absence of conflicts of interest. For instance:

Independence is fundamental because it's the basis of the validity of a certification. If the body used to audit the system wasn't independent, the impartiality of the audit would be compromised, as would the results (Regional director of registrar 4).

A number of participants also took solace in the alleged capacities of ethical rules to shape a general framework guiding individual behavior. Reification abounds, with policies and rules possessing some intrinsic power to ensure compliance. Thus:

The quality of the service we provide depends to a great extent on the ethical behavior of auditors and on compliance with the rules of professional conduct. Objectivity, rigor, a critical approach, and the clarity of our work and communication are also key factors. I make it a point of honor to say things clearly and I would rather be clearly wrong than confusingly right. My aim isn't to tell the client what they want to hear, but to tell them what they must hear (Full-time lead auditor 3 in registrar 3).

In general, participants derived comfort from ethical rules that clearly identify unacceptable practices, thereby establishing a credible and reassuring sense of order in their eyes. Auditor independence is then clearly in the purview of controllability. For instance, interviewees often emphasized the importance of not acting simultaneously as judge and party in the audit process. They noted further that auditors must avoid developing personal relationships with company managers, because it may compromise their judgment:

It is important not to have worked in the company in the past ten years. In my view, it's also important not to have a close acquaintance in the company. For example, it may be a problem if you know the environment manager. It's important not to have either professional or personal relationships with anyone; you need to be totally independent (Full-time lead auditor in registrar 2).

A prior professional involvement in the company you're about to audit or personally knowing managers in the company you're about to audit are clear cases of conflict of interest (Freelance auditor 5 in several registrars).

### *5.2 Constructing distance from threats to independence*

When asked initially about the risk of conflict of interest, personal relationships or commercial pressures impinging on auditor independence, roughly half of the interviewees initially denied the existence of any threat in their own practice. The most frequent answers were "I don't know", "I have no knowledge of any specific cases", and

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“I can’t speak for other people”, often expressed in a tone and attitude skeptical of the question’s relevance.

However, about one third of the interviewees who initially downplayed or denied the existence of threats to independence, subsequently provided examples of such threats. Overall, by combining all of the data, we found that approximately half of the participants eventually acknowledged the possibility of disturbances impinging upon auditor independence, although many interviewees remained vague on the matter. In the majority of cases, no specific examples were given:

It’s a reflection of society. I would guess that, as compared to the other auditors, between 5 and 10% of auditors have a relatively flexible interpretation of the profession’s independence policies, which implies that policies are likely to be undermined at some point. Yes, I have heard about certain problems but it’s always a delicate matter. Sometimes you hear about registrars being struck off by the SCC. It’s a sign that something happened, but precisely what, I don’t know (Manager of the environment program and lead auditor in registrar 1).

Interviewees were often careful to soften their tone when discussing independence concerns. When concerns emerged, participants tended to downplay their seriousness by distancing themselves as much as possible from the problematic situations. The acknowledgement of concerns surrounding independence was, thus, rarely direct or explicitly linked to the personal experience of specific practitioners. Instead, the disturbances tended to be addressed indirectly, distantly and diffusely without compromising the integrity and compliance of the participant’s professional milieu. This tendency involved a range of social distancing strategies aimed at reflectively maintaining one’s sense of confidence in auditor independence. Essentially, these strategies relate to the construction of geographical, status, time, and methodological boundaries.

About one third of interviewees relied on a social distancing strategy that constrains the occurrence of disturbing situations to remote locations, especially marginalized countries and certain parts of Europe. These geographical boundaries construct a marked sense of morality between “us” and “them” (Said, 1979). Typically, geographical distancing relates lack of independence to remote problems of under-development, cultural differences, or fragilities of certification bodies abroad. By contrast, Canada tends to be viewed as a country where auditor independence is closely and rigorously monitored:

I also cover countries such as Mexico, India, Chili, and Brazil, and I know for a fact that there are conflicts of interest in those countries. I once saw a past submission of a certification body (in another country) where the result of the certification was guaranteed. It is totally incorrect to guarantee the outcome of certification. This is a major problem (Environment and forestry certification coordinator of a certified client 3).

Another social distancing strategy (used by about one fifth of participants) involves the construction of tight boundaries between audit failures and the principle of independence. In this scenario, linkages with independence concerns are broken and replaced with elements that auditors see as easier to address and resolve. Accordingly, some interviewees maintained that audit failures tend to involve deficiencies or malfunctions that have no bearing on the personal integrity and independence of the auditors. The most frequently cited concern in this respect is the competence of certain types of auditors:

In my view, independence is not an issue, but competence sometimes is. It’s important to distinguish between the two (Consultant 7, President of a consultancy firm and freelancer in registrar 1).

Competency issues were often related to status. In particular, because of their subcontractor status, freelance auditors were viewed, in the eyes of a number of participants, as being less reliable, trained, and effective than auditors working full-time in certification bodies. In this case, the social distancing strategy implies the construction of status boundaries, where certain categories of auditors are understood as being more likely to lack experience and competence. In so doing, attention is deflected from the core principle of auditor independence.

Another social distancing strategy (used by about one sixth of participants) involves the acknowledgement of independence problems that are tightly circumscribed to a more or less distant past. The past is mobilized by emphasizing a range of significant improvements achieved in recent years in the area of auditor independence: reduction of conflicts of interest, improved compliance with deontological requirements, greater impartiality of auditors in the field, etc. Thus:

Quite honestly, I have not come across any problems in Canada. The notion of independence has been pretty well integrated. About ten years ago, there were certification bodies that provided training to companies and set up management systems. The same people were often later used as auditors in the same company. However, this kind of practice is becoming increasingly rare. [...] Ten years ago, there were adverts that said things like: "If you use us to develop your system, the results are guaranteed. [...] We'll set up your system in three weeks and you'll be certified within a month." You don't see that kind of thing anymore (SCC Inspector 3).

Finally, several participants stated that auditors are able to extirpate themselves from the nexus of social influences to perform their audit engagements on a genuinely independent basis. In particular, discussions grounded in the experiential realm, emphasizing the necessity of limiting audit evidence to objective facts, reflected this. Thus, rumors and journalistic fantasies are discounted without hesitation, based on methodological rigor and skills:

It's important to be independent, completely independent, and to avoid preconceptions – for example things that might be said in newspapers. I once did an audit in a company that had been criticized in the newspapers because of its pollution levels and had been sued in court. When I started the 14001 audit, everyone was very worried and said that I was biased because I had read the newspapers. I explained that I was not at all biased and that my work would be based on the documents provided by the company. I told the managers that my judgment would be based entirely on what I was given – and that I had no interest in anything the newspapers might have to say (Full-time chief auditor 6 of registrar 2).

### *5.3 Emphasizing auditors' high level of morality in action*

Roughly ten examples of cases in which explicit pressure was exerted on auditors were discussed in the interviews. Interviewees described these situations in ways that highlight the integrity of auditors and their abilities to resist very tangible threats to their independence. Another sense-making strategy, therefore, consists of emphasizing auditors' high level of morality, which allegedly allows them to resist pressures, resign from problematic engagements, denounce cases of non-compliance, and (in some cases) withdraw certification or refuse to recommend it.

Cases where auditees fail to pass the audit are very rare. Only three examples of failure were explicitly mentioned by the interviewees. The institutional arrangements underlying ISO 14001 audits make their success quite predictable and non-certification

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tends to appear abnormal or even unacceptable from the point of view of audited organizations. Generally, a certification audit is performed only after an organization's compliance is assessed through a "pre-certification" audit to identify and (wherever relevant) rectify beforehand the major cases of non-compliance. In addition, audit firms are chosen and paid by organizations seeking primarily to obtain or renew their certification. Renewal occurs every three years, within the context of a market subject to vigorous competition between auditors. As a result, the ISO 14001 certification process involves commercial pressures that can certainly undermine auditor independence.

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Some interviewees illustrated these commercial pressures by referring to bonuses paid by some companies to their respective in-house environmental managers, based on the number of cases of non-compliance identified by the auditors[3]. Thus, in the following example, the environmental manager expected a bonus tied to the outcome of the audit. Although the bonus was not directly paid to the auditors, pressures were clearly exerted on them for financial reasons:

It's not always easy to remain independent. In fact, in some cases, I found it really difficult. For example, some large companies pay bonuses depending on the number of non-conformities identified in the audit. I remember a situation in which we turned up to perform the audit and we wanted to raise an issue of non-conformity. A kind of barrier then appeared in front of us. The environment manager would go to great lengths to show us that it wasn't in fact a case of non-conformity, or to convince us that it wasn't, simply because his bonus was at stake (Freelance auditor 1 in registrar 1).

In this context, auditors, who refuse to grant certification, exhibit a behavior that may seem heroic insofar as it goes against the grain of auditees' expectations, the tendency of taking audit success for granted, and the commercial interests that underlie the practice. The few examples of companies that fail to pass the audit criteria, as mentioned in the interviews, enabled the participants to highlight auditors behaving with integrity and independence despite surrounding institutional pressures:

One of my colleagues once found out that the auditee had committed fraud by providing documents that had been written the day before. He immediately suspended the audit. The company wasn't certified; it failed the certification. Yes, the audit was stopped! The company was told it had to be more rigorous and had to correct its ways (Full-time lead auditor in registrar 2).

Once the audit was finished, I went into the meeting room, where about thirty people were waiting for me, and I told them that I wouldn't be granting certification. Their system wasn't ready for certification, they just weren't ready. I said: "There are major issues of non-compliance. Once you've done your homework, I'll come back." Our guidelines are very clear and must be supported by management. We don't want third-rate certifications! (Full-time auditor 5 in registrar 1 and former consultant)

The interviews also suggested that confidence in the moral conduct of auditors is reinforced by the professional inspections carried out by the SCC. In addition to promoting the diffusion of voluntary standards aimed at improving organizational practices, the SCC is charged with accrediting certification bodies, carrying out inspections on a periodic basis to ensure that bodies comply with the formal norms of practice, notably the principles specified in ISO 19011 (quality and EMS auditing) and ISO 17021 (assessment and requirements for bodies providing certification of

management systems). In other words, through the agency of inspections, the SCC may be viewed as a safeguard ensuring the conditions required to guarantee independence are complied with. All of the ISO 14001 auditors interviewed in this study emphasized the importance of this role and the fairly rigorous nature of the inspections performed by the SCC:

I was inspected seven times by them, by the SCC. They are very, very rigorous (Consultant 7, President of a consultancy firm and freelancer for registrar 1).

As a matter of fact, a sense of power ensuing from the SCC inspections transpires from the interviews. Participants maintained that non-conformities identified during SCC inspections can have significant consequences for ISO 14001 certification bodies and the auditors they employ. Furthermore, the role of the SCC is not limited to monitoring the audits performed by certification bodies; the SCC also acts as investigator and judge – conducting investigations into allegations of misconduct, deciding on sanctions, managing complaints, defining the rules for improving auditor independence, etc.:

When we get a complaint, we conduct an investigation to find out what went wrong. If there are recurrent problems, the Council can set in motion a procedure that will initially involve suspending the organization. At a later stage, we may choose to remove the entity from the list of organizations that are deemed to be competent (SCC Inspector 3).

So far I've been involved in five witness audits by the SCC, so I know what it's like. If they think we haven't done what we were meant to do, our accreditation within the SCC, in fact our *raison d'être* in business, will be in peril (Full-time lead auditors 3 and 4 in registrar 4).

The fear of sanctions appeared to be relatively common among participants, reinforcing the belief that auditor independence is under control in the community. However, according to data provided by one of the interviewees, the SCC imposes only a very limited number of sanctions each year regarding ISO 14001 (and 9001) audits[4]. Nevertheless, since our study is focused on perceptions, we note that participants tended to make a significant link between SCC inspections and a tendency for auditors to comply, in practice, with the letter and spirit of professional standards. In other words, professional inspections and the (remote) possibility of being identified as deviant and penalized accordingly foster the belief that independence is under control in the certifying community.

#### *5.4 Deriving comfort from procedural control*

A few participants stated that the dual role of consultant and auditor performed by some certification bodies can translate into conflicts of interest and lack of independence. Information provided on the web sites of a number of certification bodies indicates a degree of proximity with the auditee, despite the requirements specified in ISO 17021. Thus:

We have an international presence and work hand in hand with firms at every stage, from training to certification, including the provision of information, consultancy and audit services (Website of one of the certification bodies studied).

Some interviewees stated that audit and consultancy services were “clearly separated” within certification bodies or that the latter provided no consultancy services at all.

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This perception was shared by auditors and non-auditors alike. However, specific doubts about the effectiveness of the internal mechanisms isolating consultancy from auditing services were raised in a few interviews with ISO 14001 consultants. Examples involve pre-audit activities designed to ensure organizations seeking certification are prepared for the certification audit. According to certain participants, pre-audit activities can be likened to a form of consultancy and may, therefore, raise questions about the distinction between consultancy and audit services. Other examples highlight the ambivalent role of some freelance auditors, who carry out audits on a contractual basis, at the request of certification bodies. Accordingly, some bodies provide consultancy services to auditees while seeking to maintain independence through the employment of freelance auditors who (in theory) did not provide consultancy services to these organizations. Freelance auditors are then believed to act as a kind of screen enabling the certification body to maintain an apparent distinction between the two types of activities. However, in some cases, the distinction is relatively artificial:

There was this auditor who worked on a freelance basis for a well-known registrar and who also provided consultancy services. He provided consultancy services linked to one of the requirements of the EMS. So he was working, as auditor, for the registrar of a specific client for which he was also providing consultancy services. We therefore told the lead auditor not to have the relevant part of the EMS audited by this particular freelance auditor. But he still went ahead and did it! (Consultant 5 and associate director of a consultancy firm)

Nonetheless, the vast majority of participants reportedly believe that conflicts opposing incompatible services can be addressed appropriately through procedural means, such as disclosure letters relating to conflicts of interests. The signature of a conflict of interest statement (a practice recommended by the ISO 17021 standard) was referred to by a little more than half of the interviewees, when asked about measures required to increase auditor independence. Several reasons were invoked related to this situation. The signature of a conflict of interest statement is easy to set up and may help foster awareness of the importance of preventing conflicts of interest among auditors. A conflict of interest statement also provides a written record of compliance with standards of independence. This being said, interviewees remain realistic about its ultimate effectiveness:

Once people have signed and dated a document, are they likely to comply with their commitment? Well, they're only human beings. Most of the time, I think they do. In the case of professionals, I would say that in principle they do. But there are always exceptions (Retired full-time auditor in registrar 2).

For every engagement, independent auditors are required to sign a paper stating that they're independent. Obviously auditors may cheat, like in any profession. However, there is a clear procedure that must be followed: the registrar asks the auditor to indicate whether they have a conflict of interest in relation to the audited client. If an auditor who has a conflict of interest signs the form, they become directly responsible – in other words, it's no longer the responsibility of the registrar (Full-time auditor 5 in registrar 1).

Interviewees also pointed to other types of organizational and procedural controls that can strengthen auditor independence. One of these controls occurs prior to the audit process, where a range of mechanisms are used in some registrars to ensure that rank-and-file auditors are not involved in commercial or fee negotiations with clients.



Interviewees mentioned that such negotiations may harm independence, because of pressures exerted by clients on the cost and conditions of audits, the commercial pressures to secure new clients, the development of personal relationships with clients, etc. For example:

The individuals in charge of development with clients are not auditors. They're in charge of securing contracts and dealing with commercial questions. Auditors are not involved in these issues (Freelance auditor 1 in registrar 1).

It is of no relevance to our commercial representative whether the certification is a success or not since they have no say in the matter. The auditee signs a three-year certification contract with the corresponding fees spread over three years. As auditors, we earn a living based on the amount of time spent working on projects, but we must not discuss money matters with auditees (Full-time lead auditor 1 in registrar 1).

A clear separation of duties designed to limit conflicts of interest ensuing from commercial and financial pressures, which is most likely in large certification bodies with sufficient resources to have a distinct sales force, tended to reinforce the feeling that independence is under control.

Another mechanism that apparently strengthens confidence in auditor independence relates to separating the final decision to grant certification from conducting the underlying audit process. The role of the auditor is then essentially constrained to completing the auditing tasks and writing a draft report about the extent of the auditee's management system's compliance with the ISO standard. The final decision to grant or withhold certification is taken by a third person – often one of the managers of the certification body – or by an internal committee within the registrar:

As an auditor, I make recommendations, but I can't make the decision to grant certification. If I did, I would be both judge and party and would have a conflict of interest (Full-time auditor 5 in registrar 1 and former consultant).

We simply issue a technical recommendation. The registrar's internal committee reevaluates the auditor's recommendation, and if necessary they may contact the auditor to clarify any issues. This way of proceeding is necessary to ensure the credibility of the system. It's not up to the auditor to decide whether to grant a certification. That decision has to be made by a committee independently of the auditor (Freelance lead auditor working for several registrars).

In spite of some doubts being expressed towards their actual effectiveness, our analysis indicates that procedural controls play an important role in the production of an inter-subjective sense of shared meaning regarding the claim of independence being under control in the ISO auditing community.

## 6. Discussion and conclusion

Through a series of interviews, we examined the construction of independence in the context of ISO 14001 audit engagements. Our analysis focused on the sense-making strategies, as mobilized within the network of individuals involved in the backstage of such engagements, to develop and sustain the belief that auditor independence is under control in the community. These strategies are instrumental in the construction of a collective sense of confidence, supported through a web of symbolic attributions as

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well as substantive experiences and anecdotes. When doubts concerning independence came out in the interviews, these tended to be swiftly downplayed, for example, by emphasizing that the most significant problems occur overseas, thereby highlighting (and reinforcing) widespread stereotypes about the “abnormal” morality of geographically and culturally distant others (Said, 1979). Anecdotes praising the indefectible morality of Canadian auditors, in spite of being surrounded by compromising pressures, are also used to develop a sense of comfort, in that individual auditors know how (and are able) to behave ethically when being confronted with commercial temptations. When they are disseminated within a certification body or the broader community, these anecdotes act as comforting stories which, because of their appeal to heroism and bravery, can be particularly powerful in enrolling others (Czarniawska, 2004). Participants also appeared to derive comfort from disciplinary mechanisms which, despite being criticized at times for softness based on low detection rates and penalties imposed on deviants, promote a sense that unethical individuals may be found out and exposed to public disgrace. Procedural formalities also shape the construction of confidence, with the imagery of a network of organizational controls being reassuringly deployed on auditor independence.

In sum, participants’ apparent faith in the claim of independence is sustained through stereotyping, distancing, storytelling, and procedural mechanisms collectively mobilized in the production of a comfort culture around the concept of auditor independence. Importantly, the propagation and consolidation of audit cultures across contemporary societies (Strathern, 2000) relates to the production of cultural comfort on professionalization claims, not only in the eyes of traditional audiences (investors, governments, journalists, etc.) but within the network of people involved in the achievement of audit engagements. Despite emerging in Pentland’s (1993) study, this point appears to have been largely overlooked in the literature on the development of the audit explosion, defined as the expansion of formal institutions for monitoring, verifying and inspecting within contemporary societies (Power, 1997b; 2003b). While Power (2003b) enumerates a number of structural and discursive causes to the audit explosion, our study points to the role of shared meanings surrounding claims of independence within the network of actors involved in the backstage of audit engagements.

As such, our analysis confirms a line of thought developed in the sense-making literature in that actors tend to rely on a variety of sense-making strategies in ways that reinforce the legitimacy of prevailing norms and institutions (Berger and Luckmann, 1966; Meyer and Rowan, 1977; Weick, 1995), even when being (momentarily) confronted with “disturbances”. This does not imply, though, that all interviewees were systematically involved in the constitution of confidence; indications of doubt towards independence are perceptible in a number of narratives. Accordingly, we believe that these narratives are consistent with the concept of discursive decoupling (Archel *et al.*, 2011), which relates to the individual adhering simultaneously to different and contradictory discourses or sets of meanings. Being expected, given the complexities and multiplicities of meanings surrounding the notion of auditor independence in the accounting literature (Williams, 1992), the notion of discursive decoupling allows us to deviate temporarily from an interpretive epistemology to reflect, from a more critical and normative perspective, on some of our findings.

Despite the production and sustenance of a dominant comfort culture through a range of sense-making rationalizations, one of the most significant themes running through the interviews is the representation of ISO 14001 auditing as a field permeated with persistent threats towards auditor independence, which appear invariably to loom in the shadows of practice. While the possibility that auditor independence is actually under control in the ISO 14001 auditing community cannot be ruled out, based on the interviews conducted as part of this study, as well as recent structural analyses of ISO audits pointing to the growing threat that the provision of consulting services constitutes concerning the claim of auditor independence (e.g., Boiral and Gendron, 2011), it seems reasonable to argue that ISO auditors encounter, in the course of their work, a number of aberrations and abnormalities pertaining to independence. ISO auditors assiduously (though perhaps unconsciously) strive to mitigate these aberrations by resorting to various sense-making strategies. This argument ensues especially from conflicting statements found in several of the interviews, where participants initially denied any issues surrounding independence but subsequently expressed concerns over auditor independence.

As such, the above argument resonates significantly with studies in the financial audit literature that point to individual auditors working very hard to rationalize auditor independence, despite being confronted with significant aberrations (Gendron and Suddaby, 2004; Sikka, 2009; Young, 2003). It is worth mentioning that recent research indicates that the influence of commercialism within public accounting firms has not slowed down as a result of post-Enron regulation (Malsch and Gendron, 2013); financial auditors are therefore likely to continue to face aberrations in the course of their work. Assuming that our observations are well-founded, our paper suggests a lack of self-criticism in the ISO auditing community, since practitioners seem disinclined to adopt a reflective attitude of professional skepticism towards their own independence. The financial audit literature also points to auditors' tendency not to be self-critical of the key assumptions that sustain their profession's body of knowledge and values (Covaeski *et al.*, 1998; Gendron, 2006; Toffler, 2003). Drawing on Douglas' (1966) seminal work, it appears that auditors are socialized in ways that make them prone to disregard "pollution" – that is to say cases, events and behaviors which transgress dominant and institutionalized classifications (Durocher and Gendron, 2011). Auditors' prevalent lack of self-criticism may be unconscious insofar as they may be affected by long-term effects of moral seduction (Moore *et al.*, 2006). From another angle, the lack of self-criticism may also result from a sense of pragmatism, with auditors being aware that their claim of independence needs to be secured by whatever means necessary to protect their jurisdiction of work. Developing a better understanding of the processes by which auditors become skilled at disregarding pollution, and the ensuing consequences, constitutes a much promising avenue of research.

Auditing is a social practice that is far from neutral (Power, 1997b; Shore and Wright, 2000). Finding that a comfort culture, predicated on rationalizing and denying strategies, is produced and sustained to maintain the credibility of the auditor independence claim within the auditor community is of particular interest, given the significant power that auditing technologies have on society. The potential fragility of auditors' power base should definitively rank high on the agenda of accounting researchers.

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**Notes**

1. Institutional arrangements relate to the web of policies, structures, rules and regulations that collectively define the roles and responsibilities of auditors within a given domain of practice, as well as how they are nominated and compensated.
2. ISO 19011 specifies the educational, training and ongoing learning requirements that ISO 14001 auditors should meet. In Canada, ISO 14001 auditors normally obtain their credentials from Eco Canada or the Association québécoise de vérification environnementale. These two associations are officially recognized by the SCC as having the power to designate qualified environmental auditors.
3. Pressures are probably more common and salient in the case of ISO 9001 certification, which is often required by clients to secure a contract, particularly on international markets. ISO 14001 audits are less likely to be a requirement for securing contracts.
4. We were unable to obtain official data on the frequency of sanctions imposed by the SCC. Contacted on the matter, the SCC specified that this information was confidential.

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