

Audit as Genre, Migration Industries, and Neoliberalism's Uptakes

Alfonso Del Percio, UCL Institute of Education

Introduction

In *Audit Cultures* (2000), Marilyn Strathern argues that auditing is a culture in the making. It is informed by practices that are not confined to one population, state apparatus, or geographical space. She claims that auditing contributes to the distribution of resources and the credibility of enterprises in diverse places. People become devoted to its implementation and believe in its capacity to provoke organizational change. At the same time, she adds that auditing evokes personal anxieties, frustrations, and resistance. It is held to be deleterious to certain goals, as it can be overdemanding and damaging. The principles of quality, efficiency, and transparency that auditing propagates have social consequences and moral implications. Auditing has also become a powerful descriptor that applies to all kinds of reckonings, evaluations, and measurements. Auditing affects people, personnel, and resources. It frames interactions and social relations and creates new values, practices, and dynamics of inequality. Audits have consequences for people's understanding of themselves and others and they allow for the pursuit of specific agendas at the cost of others.

Accounting historians remind us that audit cultures have a long history (Previts et al. 1990). Their implementation and propagation are entrenched with the development of capitalism, and the need to maintain control over financial assets and the correct disposal of resources (Teck-Heang and Ali, 2008). Auditing is also deeply grounded in the colonial project. Neu (2000), for example, explains that in the Canadian context auditing helped to translate policies of conquest, annihilation, containment, and assimilation into colonial practice, with the resultant outcomes of reproductive genocide, cultural genocide, and ecocide. Auditing is also grounded historically in the 19th-century

fetishization of census data and the making of the nation-state (Duchene & Humbert, 2018). Zan (1994) notes that this historicity of auditing should not induce analysts to assume that the value and function of auditing have remained the same throughout history. Rather than trying to detect an unbroken continuity that links auditing activities with other auditing practices, both spatially and historically, Miller and Napier (1993) invite analysts to examine the different meanings that have been attached to auditing in different spaces at different moments in time. They ask us to document the language and vocabulary in which specific practices are articulated and to note the ideals that are attached to certain calculative technologies, emphasizing the re-directions, transformations, and reversals that constitute situations of established use.

The changing meanings and values attached to auditing systems become particularly clear when we look at the transformation of the social economy and the European migration industry in particular. For example, since 2014 I have been studying the rationales framing the activities and practices of the businesses and economic transactions that have emerged around migrants' desires to become mobile and the Italian government's struggle to manage migration (Gammeltoft-Hansen & Nyberg Sorensen, 2013). In Italy's migration industry, auditing has become part of a set of management techniques that allow actors to perform professionalism and compete for funding, mandates, and resources (Panese and Rizzi, 2020). However, this has not always been the role of auditing. Historically, auditing practices in organizations involved with the Italian migration industry were aimed at documenting the correct disposal of financial resources and the certification of reports and financial statements. Auditing was associated with state control and accountability towards stakeholders and society at large. Recently, however, triggered by the increasing corporatization of the migration industry, auditing has been supplemented by an often spontaneous and voluntary practice aiming at surveilling operations and procedures, identifying inefficiencies, and promoting quality. Auditing is no longer only about documentation and certification, but also about improving processes and productivity (Rossi, 2015). These

transformations of auditing regimes, in terms of the specific practices that they entail, and in terms of the agendas that they serve, also involve changes in terms of who is auditing and in whose interest. Initially, auditors were external actors appointed either by the audited organization, by state authorities, or by other bodies of control (e.g., the Italian Supreme Audit Institution), but now auditors are increasingly integrated within the structures of organizations and contribute within their professional practice to a constant monitoring of processes, actors, and activities.

Language scholars (De Costa et al. 2019; Morris, 2017; O'Regan and Gray, 2018) and beyond (Kipnis, 2008; Scott, 2016; Shore and Wright, 1999, 2015; Vannier, 2010; Welch, 2016) have argued that this proliferation of auditing in all sectors of social and professional life, not only in for-profit corporate organizations, but also in cooperatives, charities, associations, and institutions of the public sector, is emblematic of *neoliberal governmentality*. This is a contemporary mode of ruling that subjects every domain of social life to market-type rationality (Collier, 2005). It governs people through a relentless pursuit of economic efficiency, deregulation, outsourcing, and privatization; it involves marketization and the privileging of competition over cooperation, as well as increasing emphasis on calculative practices aimed at promoting individualization and responsabilization (Shore and Wright, 2015). Rose and Miller (1992) argue that auditing systems are political technologies serving the propagation and naturalization of this neoliberal form of governance (Rose and Miller, 1992). Contrary to organizations and auditors who frame auditing cultures as quality-improving systems that empower people, Strathern (2000) and Shore and Wright (2015), in their work on the current transformation of higher education in the UK, note that auditing techniques are peculiarly coercive and disabling. They seek to produce accountable and transparent subjects that are simultaneously docile yet self-managed.

This account of audit cultures offered by critics of neoliberalism is persuasive and has informed my recent work on the governmentality of labor and migration in Italy (Del Percio, 2016, 2017; Del Percio & Van Hoof, 2016) and the UK (Del Percio & Wong, 2019; Wu & Del Percio, 2019). While this

scholarship has allowed me to anchor the current spread of audit cultures in larger capitalist transformations and to offer a critique of the financialization and industrialization of migration infrastructure (McGuirk & Pine, 2020), it fails to explain the rather complex, contradictory, and often unexpected situations and practices we observe when documenting auditing cultures. Indeed, on the ground tensions, struggles, and contestations are present and constantly challenging the meanings and values of auditing cultures and their organizational functions. Agendas of control and responsabilization coexist with transformative projects of redistribution and inclusion. Discourses of accountability and quality intersect with projects of resistance and subversion. Measuring techniques and quantification tools invented to monitor performance and efficiency are used to document inequality and promote change. In short, if auditing cultures are often seen as pertaining to what Shore (2008) has come to call a new authoritarian, neoliberal mode of ruling, what we can observe in the ground is that auditing is also mobilized by some actors as a tool to challenge oppressive organizational regimes and reorganize the distribution of resources.

To generate a more nuanced understanding of audit cultures and their social implications, in this paper I explore what exactly made auditing an appealing resource to several actors of the Italian migration industry. I offer a thick documentation¹ of how auditing manifests and is done on the ground by people with different agendas and interests. I do this by drawing on ethnographic data – fieldnotes based on observations of professional routines and decision-making practices, formal and informal conversations with actors of all sorts, and documents produced by organizational actors – collected in three organizations that operate in central and northern Italy that provide different types of services to a variety of migrants. I will call these organizations *Legame*, *Lavoro*, and *Poverty*.

Conceptually, my account draws on Gershon (2020), Orlikowskyp & Yates (1994) as well as Spinuzzi & Zachry (2000), Cavanaugh (2016), and Smith (1990), and understands audit as a *genre*, or as a socially recognized type of communicative action that materializes in different

interconnected texts (e.g., memos, notes, guidelines, lists, reports) and that is habitually enacted by individuals to realize particular social purposes. Based on this understanding of auditing and through a thick documentation of actors' everyday operations and calculations as well as their activities, choices, and strategies, I claim that auditing is not just anchored in neoliberal rationality and its attempt to impose market logic onto people and their activities; while auditing certainly resonates with the increasing neoliberalization of the migration industry in Italy and around the world, it also serves projects and agendas that are much more diverse and at some moments even more contradictory than we might have thought. I argue that auditing produces power dynamics and regimes of control and inequality – but also that it serves the challenging and resistance of these regimes and dynamics – that emerge from and make sense locally in the everyday realities and experiences of the professionals I was able to talk to and whose practices I observed during my research. As I will show, these can be projects of visibility of the migrant condition as well as recognition for invisibilized work. They are attempts to challenge societal stigma and the criminalization of the migration industry in Italy, but they are also efforts to instore regimes of oppression, distance, and patriarchy.

This analytical focus on what Jacqueline Urla (2012, 2019) has called the uptake of neoliberal technologies – the circumstances under which auditing is adopted, mobilized, and invested in by people on the ground and imbued with local meanings – is not a means to diminish the power of neoliberal rationales governing social life. It is a means of challenging totalizing explanations of neoliberalism, a way of preventing us from producing generalized explanations of how neoliberalism works and of avoiding the conflation of diverse activities and regulations under the label of neoliberalism or neoliberal governmentality. Instead, it is necessary to investigate the complex ways auditing is implemented in specific settings that have their own histories and modes of working. It is also a means to study how auditing and its regulatory and disciplinary effects become acceptable and naturalized in different domains of action and how auditing becomes a form

of institutional activity that is semiotically emptied of its association with market logic and disruptive effects on people and their lives. In other words, it is a way of making applied linguistics' concern with real-life problems beneficial for an explanation of how neoliberal rationality becomes hegemonic and an integral part of the institutional life and routines we study (see Heller, 2019 on neoliberal governmentality as hegemony).

Auditing for moral *distinction*

Because of their central role in the management of migration, social cooperatives in Italy experience negative publicity (Baretta et al. 2017). These critiques are amplified by sectors of the political spectrum (including but not limited to right-wing parties) who have found in migration politics a fertile terrain for political speculation, capitalizing on feelings of insecurity and precarity and on sentiments of sympathy for a fascist and reactionist thought that in some parts of the population has never disappeared (Perrino, 2019). Political critics of social cooperatives state that these organizations incentivize the arrival of migrants through their social services and the monetary resources that they distribute (Cusumano & Villa 2019). This incentivization, the critics state, is informed by an ideology of multiculturalism that promotes the idea of open, diverse, and borderless societies (Khrebtan-Hoerhager, 2019). Migration in Italy is also seen by political actors and large sectors of Italian society as a prosperous business and social cooperatives as actors who make money at the expense of locals— with migrants seen as the source of increasing social and economic precarity (Jacquemet, 2019).

This worsening reputation of social cooperatives is embedded in longer histories of rejection of leftist politics (social cooperatives are often called red cooperatives) and the type of social welfare that these organizations are imagined to be linked to: a model of societal ruling that part of the Italian public wants to leave behind (Orsina, 2017). This is exemplified through the idea of *assistenzialismo* (assistentialism), which is a political and economic practice linked to the caring

state, a form of welfare that in Italy is associated with the first republic (that in the early 1990s was replaced by the second republic and its promise of the liberal revolution) and linked to what is generally called *magna magna*. This refers to the practice of 'eating' (mangiare) and to the economic transactions and extraction of resources for personal benefit that is seen to emerge around the care state. If further critiques the inefficiency of the administrative apparatus, corruption, and a sense of entitlement for some to live at the cost of the welfare state and the general public (Sorgato, 2017).

The world of social cooperatives came to experience additional pressure from the Italian public within this historical framework of suspicion when, in 2015, a police investigation uncovered the involvement of organized crime with Italy's migration industry (Martone, 2016). In Rome, several leaders of social cooperatives managing reception centers were accused of having formed a criminal ring. As a result, these leaders were able to infiltrate the state apparatus and collocate subjects in the different key offices of the municipality through extortion, bribes, and other *favori* (favours) in exchange for access to privileged access to resource allocation.

One of the sections of the municipality that was most affected by the investigation was the so-called *migration office* responsible for the allocation of individuals to different reception facilities where newly arrived migrants are housed. This office shared its locations with *Legame*, a social cooperative, where I conducted fieldwork between 2014 and 2016, that received funding from the Italian government to provide services (housing, employability, legal advice, language training, and cultural mediation) to migrants of different types, including refugees but also so-called economic migrants from Eastern Europe. The spatial proximity of the two organizations caused users of their services to get lost in the building and struggle to make sense of the difference between the two organizations. In addition, inhabitants of the neighborhood tended to see the two organizations as pertaining to the same field of activity and therefore as indistinguishable.

The sense of suspicion by the investigators and the public at large that affected the migration office extended therefore to *Legame*, its staff, and modes of interacting; people felt constantly observed and watched by both their co-workers and the public at large. Staff started to close the door of their offices and stopped smoking cigarettes in front of the main entrance of their building. Others stopped getting coffee in the surrounding bars to avoid being confronted with uncomfortable questions and they all stopped talking to the press and attending public events. This internalized sense of suspicion also had effects on my own capacity to do ethnography. My research participants started to perceive my presence as disturbing. My questions were too similar to those asked by the police.

My fieldwork continued, however, and I was able to document the conversations and preparatory meetings that led up to the celebration of *Legame*'s 10th anniversary. The anniversary was meant to be festive: The organization invited the local media, a partner from the local municipality, and other members of the humanitarian world to celebrate their ten years in operation. But it was also meant to be a moment of reflection and debate: An event where the challenges of migration would be discussed and best practices among key actors shared. At the first preparatory meeting, Laura, the cooperative's director, announced that she wanted to use this event to counter the climate of suspicion surrounding *Legame* and that this had to be done through a display of maximal transparency. This, I thought, was in a way opposite to the reaction of introversion and closure that I had observed during my work. She reminded her staff of the history of the cooperative, including the social and political activism of its founding members and of the role that these figures had played in Rome's radical left in the 1980s and 90s. Laura also reminded the attendees of how the organization's activities had been anchored in a political struggle for social justice. 'We need to be clear about the fact that we are different', she insisted. 'We are good people, hardworking, and at the service of the migrant community', she noted. Was she also speaking to me? Was she trying to convince me of the integrity of her organization?

To my surprise, in addition to the members of the organization committee, Laura had invited personnel from the accounting office and the project team that is usually responsible for project design. 'We need to gather all information about the projects we conducted in the last 10 years', she noted. All brochures, briefings, texts, memos, reports, interactions, and events. 'Everything needs to become visible and accessible'. Along with her instructions, staff members spent a long time screening their computers and hard-disks. Everything that was considered to be useful was then stored on a central database, which was then updated by Barbara, the staff member supervising this activity. Luca, joking with me, noted that they had transformed into ethnographers like me, documenting the work that they themselves had done in the last decade. This attempt to create transparency involved forms of selection, classification, and ordering. This was true not only for those who had to gather all this data, but also for those organized around Barbara who had to decide which data was relevant, how to order it, and how to build a narrative that would show the organization in a positive light. According to Barbara, classification of the collected data needed to follow the categorization techniques used in previous annual reports: 1) trajectories of social inclusion, 2) generation of knowledge and collaborations, 3) involvement of the community, 4) and support of the cooperative community. Nothing could look like it was invented ad hoc – fakes would be recognized by the general public. What was at stake was not just the cooperative's standing in the migration industry, its reputation with both users and stakeholders, and the assurance of future public revenue, but also a deeper and moralized sense of trust, justice, and social commitment that the organization had historically aimed to embody and promote.

On the day of the celebration, Laura led the event. Her team prepared the big room on the first floor of *Legame's* building and a large audience congregated. Local media representatives, figures from the cooperative world, representatives of Rome's municipality, migration specialists from the academic world, and other partners with whom *Legame* had cooperated in the past attended the celebration. The event was formal and *Legame's* staff were dressed up and seated in the audience.

Laura introduced the event by greeting the authorities that had joined and pointed to their presence as evidence that the authorities would continue to have trust in the cooperative's service. She then went on recapitulating the history of the cooperative, the moment of its foundation, the challenges encountered, the ups and downs, the successes, and its achievements. Based on the data collected, she explained how proud she was about the work that had been done and the trust that *Legame* had gained not only in the target population, but also in the local community.

Then, a long list of data: Only in 2014, we provided 1,336 social inclusion interventions, we contacted 762 new users, 484 users benefitted from the socio-legal service provided, 261 users benefitted from our employability service, 59 for whom we have been able to organize an internship, and nine projects of social inclusion were actualized. We have offered 1,706 hours of linguistic mediation, three research projects have been conducted, and several activities of best practice have been launched. Furthermore, we have implemented three trainings for social workers, 89 professionals of the social sector have been educated, and we provided 154 hours of training. We have trained professionals of social sectors, intercultural mediators, university students, social operators, psychologists, and teachers of Italian as a second language. We partnered with 47 university lecturers in these trainings. Our website also has a substantial amount of traffic with 110,102 visits. Additionally, we received 1,937 'likes' on Facebook. We have further produced fifteen e-newsletters and organized seven events directed to the local community. 955 people have participated in these events.

Shore and Wright (2015) argue that this sort of quantification performed by Laura and her team – the reduction of complex processes to numerical indicators – has become a defining feature of our times. At the heart of these processes, they say, is an increasing fetishization of numbers and static measurements; they are taken as robust and reliable instruments for calculating what are largely qualitative features such as excellence, quality, efficiency, value, and effectiveness. They add that this logic of quantification is linked to a new ethics of accountability and auditing— the place

where the financial and the moral meet. Along with Shore and Wright, Porter (1995) explains that quantification also replaces professional judgment with measurable performance criteria and transforms employees into self-managed proactive, responsible, and calculative workers with a boundless capacity to produce and innovate. Sauder and Espeland (2009) argue that numbers decontextualize organizational performances and make them comparable with performances and data in other organizations and able to be hierarchized within and beyond the nation-state. Numbers and rankings also make remote surveillance possible and allow outsiders access to the inner life of an organization. Rose and Miller (2010) note that this form of remote surveillance enabled by numbers and rankings is a neoliberal mode of ruling that 'governs at a distance'; that is, that incites people to understand and manage their lives and practices according to norms and logics imposed by auditing systems. Through such regimes of quantification, they argue, authorities can act upon those distant from them in space and time in the pursuit of social, political, and economic objectives without affecting their 'freedom' or 'autonomy' – indeed often precisely by offering to maximize it by turning blind habit into calculated freedom to choose.

In disagreement with this scholarship, I argue that understanding this investment in quantification as emblematic for a new mode of neoliberal government that acts through autonomous, self-managed, and calculative actors, while allowing to analyze the ways social cooperatives in Italy continue to be subjected to logics of competition and the market, auditing does not help us to grasp the nuances of the practices and agendas pursued by Laura. For sure, the tactics and techniques of monitoring and introspection that she wanted her staff to mobilize, as well as her quantifying rhetoric, were borrowed from the field of auditing and accounting. Such could already be found within her own organization in *Legame's* book-keeping office. But Laura's strategic re-entextualization of audit needs a more attentive analysis. We know from scholars of discourse and culture (Bauman & Briggs, 1990; Urban & Silverstein, 1996) that re-contextualization practices do not only link a concept (Williams, 1977 calls these concepts *keywords*), for example,

auditing, with a new domain of action, such as public relations. Re-contextualization also transforms the meaning, value, and status of a concept as well as the meaning, value, and status of other concepts with which that concept gets associated (see Urciuoli 2008). In other words, by being re-contextualized into a new domain of action, concepts such as auditing become enregistered with new sets of concepts and contribute to the formation of new clusters of usage.

Shore and Wright (2000), for example, have noted that in the case of new managerialism and British higher education in the 1980s, auditing was divorced from its financial meaning and became associated with a cluster of terms involving 'performance', 'quality control', 'accreditation', 'transparency', and 'efficiency'. The introduction of this new vocabulary into higher education has given rise to a host of new practices and regulatory mechanisms and allowed the implementation of neoliberal rationales in one domain, education, which according to Shore and Wright (2000) was untouched by market logic. In *Legame's* case, we see a different process occurring. Laura's re-inscription of audit into a new domain of practice involved a transformation of the social meaning of audit, but this transformation in meaning and usage allowed 'audit' to move away from its association with neoliberal market principles. Instead of being seen as a practice associated with accountability, efficiency, and quality control (all practices scholars link to forms of neoliberal governmentality), audit became a practice for the restoration of a moral aura that the cooperative world wants to be associated with – one that is certainly linked to principles of efficiency and ensures future access to public funding – but that is anchored in logics of solidarity and justice that are not compatible with regimes of accumulation and profit.

For Muehlebach (2012), this insistence on morality as a resource for distinction is not unique to *Legame* and its attempt to distinguish itself from other actors in Rome. She notes that if scholars have tended to emphasize neoclassical economic fundamentalism, that is, market regulation instead of state intervention, economic redistribution in favor of capital, international free trade principles, and intolerance towards labor unions as characteristics of the neoliberal market order, in Italy the

gospel of neoliberal *laissez-faire* is always accompanied by hyper-moralization of the social and the economic. Drawing on Comaroff (2007) and Harvey (2007), she explains that Italian neoliberalism entails at its very core a moral authoritarianism that idealizes the family, the nation, and god and that frames wealth produced through voluntary work and compassion. From what I observed on the ground, the economy of compassion was indeed an object of constant speculation and investment, *Legame's* understanding of the moral was different from the politics of morality documented by Muehlebach (2012). For sure, *Legame's* investment in auditing was an attempt to create distinction (Bourdieu, 1979), to differentiate the social cooperative from other actors of the migration infrastructure, and to stratify them according to their ability to display moral integrity. But from what I could understand, this morality was less anchored in a Catholic tradition of Italian altruism than it was to radical projects of anticapitalism and a critique of individuality, egoism, and corruption that are at odds with the market principles promoted by neoliberal rationales.

Still, this does not mean that Laura's quantification strategy was not seen as a political move, as an act of power with effects on the distribution of resources and the making of inequality. While Laura was presenting this data, Alberto, a social worker sitting next to me who I knew from my fieldwork in another organization, whispered to me that these numbers did not mean anything. 261 individuals have benefited from their employability services? He asked ironically. This is less than one user per day, and we meet more than 20 users each day. He explained later that these numbers concealed a fight for money and visibility among the actors of the local migration industry and instead reveal a rather mediocre organizational performance. Another member of the public noted ironically that for an organization with so much visibility, the activation of 50 internships was rather disappointing.

The contestation of the numbers did not remain an external issue. During the collection of the data, Barbara told me that making the activities transparent also involved questions of visibility and representation. Whose work is going to be made visible? Who is invisibilized? Who is going to get

the merit and for what? She decided to be careful and balanced with the display of the activities and to take the risk into account that what she would present would point to diverse sorts of activities happening at diverse levels and maybe not necessarily producing a coherent picture of the cooperative— at least they would provide a balanced and complete one. The risk, she added, would be that the current crises would lead to internal divisions harming the team. In another conversation that I was able to have with the data collection team, Barbara noted that this exercise would come to reinforce the already existing voices within the cooperative that had indeed been contesting the professionalization of its activities— a process that had been triggered by *Legame's* involvement in large European funding schemes requiring auditing mechanisms. This professionalization process has been perceived as disturbing by many staff members. While Barbara was ready to acknowledge the strategic use of these technologies by the cooperative's leadership and their manipulation to pursue a more social and transformative agenda, these technologies and principles have started to be self-perpetuating. The cooperative had started to participate in projects that were not linked to its main business and that did not have any effects on their own target and allowed them to build a case for further projects that might better fit their agenda. This tendency to invest in self-perpetuating activities (a process which Xiang and Lindquist, 2014 call infrastructural involution) had started to alienate some staff members, especially those who had to work with the people and who had to turn the projects into real-life encounters.

At the same time, Laura's tactic seemed to work. In the weeks and months following the event, people continued to problematize the social costs of this quantification logic, but the cooperative managed to get rid of the stigmatizing aspect of working in a sector that is usually associated with mismanagement, inefficiency, and corruption. The cooperative had mastered the rhetoric of transparency and quantification, allowing the cooperative to expand into a new sector of the migration industry, namely *auditing*. *Legame* had already for many years provided this service to other migrant-focused cooperatives and organizations. *Legame* had organized training programs

for social workers and translators, it had provided a platform for the exchange of knowledge and the joint development of best practices both at a national and European level, and it had also trained local organizations in the acquisition of national and European project funds. This had enabled *Legame* to land a new mandate, the monitoring of the local SPRAR project, which was a service of the Italian Home Office and which consisted of a network of reception centers for asylum seekers spread over the entire national territory. SPRAR's aim was to promote the social and economic integration of migrants.

Legame was then mandated by the Italian state to oversee the monitoring of the reception infrastructure in the greater Rome area. It became responsible for the monitoring of the financial flows, the supervision of monthly reports where organizations documented how resources received were spent, how they benefited the integration of migrants, who benefited, and for how long. This new mandate allowed the cooperative to become a hub of supervision that reported to local authorities and liaised with the financial police in case of irregularities. While it would be wrong to make a causal connection between the cooperative capacity to publicly display auditing, for example during the 10th-anniversary event, and its new supervising role, Laura understood this new mandate as a reward for the cooperative's history of transparency.

This move into auditing was perceived internally by staff with mixed feelings. In meetings announcing the new mandate and its implications for work redistribution among staff, Barbara contested the fact that the cooperative was moving away from a commitment towards the cause of migrants and their social and economic inclusion and towards a service provider targeting mainly other cooperatives. 'We have become the state eye', noted Lorenzo, a social worker. 'We are the *finanza* (the financial police)', Marco, another social worker, laughed sarcastically. Others, however, remained silent. On the one hand, they were reassured by the projects and activities that the group continued to develop and provide. 'The daily work of most of us is not going to change', stated Lorenza. On the other hand, the promise of a more permanent and stable source of financial income,

which this new project involved, and the resulting stability for staff (many staff members were employed on a project basis and reemployed depending on the number of projects the team was able to get funded, so they feared unemployment at each transition) created a climate of consent for a practice that many of the people I encountered in this organization would have normally had difficulties to digest.

In the next section, I continue documenting the voluntary mobilization of audit practices by actors of the migration industry. Along with what I have demonstrated so far, I argue that auditing circulates as a social practice within the migration industry through this tension between actors' willingness to continue pursuing their own individual and collective projects and the necessity to do this within the relations of oppression and control that organize social and economic life and frame their possibilities. Following Abu-Lughod (1990) and Urla (2012), I claim that we should not understand these organizations' performance of audit genres as further examples of neoliberalism's totalizing nature and its colonization of all domains of social life. I rather claim that these investments in auditing are attempts to borrow and adapt from other field's tools, methods, and tactics; while appearing deeply neoliberal and serving the hegemonization of auditing as a form of individual and organizational conduct, these methods are also invested in the pursuit of alternative interests and agendas.

Auditing for recognition

In the summer of 2015, Umberto and his team of four job counselors were having a team meeting in one of the three rooms of their job counseling center in one of the impoverished peripheries of Rome. While smoking cigarettes and drinking coffee, they discussed the means of implementing a new internship program for young non-EU migrants sponsored by the European Union. Umberto's team was meant to promote the government mandate of professional integration of migrants, especially asylum seekers from sub-Saharan Africa and the Middle East. Then they heard a rumble.

Umberto recalled that they immediately thought about a Molotov or a paper bomb. In the neighborhood where the center was located, organizations and services that serve the migrant population, especially refugees and Roma, had in the past been repeatedly subject to violent attacks by the local population or more organized aggressions by rightwing, post-fascist activist organizations. The rumble however had come from the roof of the office that had collapsed.

Most of their furniture and computers had been damaged by the accident and the team had to move to new offices on the other side of the city. The new location was in an under-used job center with some space and technological infrastructure. Umberto was certainly grateful that the local authorities had quickly identified new locations for his team to continue working with unemployed migrants; however, the co-existence with the other team, which had been working in this location for more than a decade, was more difficult than anticipated. The unemployed population that the local team focused on was predominately white and local and in many cases did not bear the presence of black, migrant subjects who were seen as new competitors in an already difficult labor market. Tensions also manifested between the two counseling teams who had different ways of organizing their work, framing the space and the locations, allocating timeslots, and more generally approaching the management of unemployed subjects. While both teams did not share the same cohort of users and the teams' activities were kept separate by the use of different spaces, their diverging practices and modes of understanding their work seemed to create friction between the two teams of counselors. In one of the informal conversations I had with Giovanni, a member of the other team, I was told that since the arrival of Umberto's staff and his users, the air in the job center had changed. It might be the smell of their black users who had fewer opportunities to shower, or, he added, the taste of the cigars that Umberto smokes in the office, (even though smoking in public spaces is forbidden in Italy), or it might just be the fact that the offices are much more crowded since the new team had joined.

Umberto had repeatedly asked the city administration to identify new locations for the team to pursue their activities. 'Preferably locations that are suitable for the specific needs of migrant jobseekers' he explained. 'Locations that would also facilitate the preservation of privacy that was so important for jobseekers with complicated migration backgrounds', he added. He wanted to have a safe space where his users would feel secure from racist aggression and other forms of violence. His interlocutors, however, kept ignoring his requests and referred to the general need to maximize the use of existing spaces in order to save resources and reduce the burden that migrant populations were having on the local city administration and finances. This sort of negative response, Umberto explained to me, was nothing unusual and his team had always been deprioritized when it came to the reallocation of resources, even with the new leftwing administration. He explained that the work they were doing was considered important by the city administration because it kept migrants off the street and managed issues of social order that are often associated with migrant unemployment; still, their job center had always been stigmatized. This also included the way the job counselors themselves were treated by the municipality's Human Resource department, which was always reluctant to grant promotions, replacement for sick or retiring staff members, or more general recognition of their work.

As a civil servant, a job counselor is considered to be respectable in Italy and the work guarantees access to a stable salary, sick pay, and pension. However, the counselors who were allocated to Umberto's team were usually marginalized by other teams because they were seen as creating problems by asking too many questions. In general, while the team was performing well (this is how Umberto viewed the quality of his team's work), working with migrants was not seen as particularly prestigious and was therefore avoided by many job counselors in the city. The stigmatization that Umberto's team was experiencing is not unique to this specific case. As Bourdieu explains in his book *The Weight of the World* (2000), there seems to be a correlation between the social status of public officers, including social workers and job counselors, and the

value of people they work with. It is as if not only the type of work – but also the type of people you work with and work for – affects the way professionals are seen and perceived. The status of the job counselors depends on the status of the unemployed subject. While job counselors in Umberto's team are all white men and women, all of them Italians, their status and destiny are conflated with the status and destiny of the migrants they work with. It is as if their situation of subalternity and racial exclusion is extended to the white subjects who themselves get linked to the same qualities attributed to migrants, especially black migrants. They are seen as useless, as not deserving any financial support, but also as triggers of bad air, noise, and diseases.

One morning, during the daily routine briefing where tasks were allocated among the five team members, Umberto announced the need to make the work done by his team more visible for the local administration. The director in charge of job centers had been removed by the city's mayor and a new one had been put in place and he wanted to use this change in senior management to make a case for his team to get recognition for their work and get new locations. He suggested the introduction of a new form, which each team member had to fill in after having completed a counseling activity so that after the end of each month the team could present a complete documentation of its activities. I was surprised to hear that in the past, Umberto and his team had never been subjected to accountability regimes. 'We never had to report anything to our line managers', Umberto explains. 'This is a service of the city administration that we are paid for', he noted. According to him, it had been a mistake to rely exclusively on the team's reputation as a means to display their hard work and good performance and that for a new director it would be important to present hard facts. Along with Cavanaugh (2016), who understands documents as performative, as constituting what they report, Umberto assumed that engaging in a documentation of his team's work activities was a means to provide material traces of this work. It would render visible the quality of the work they did, the conditions under which they operate, the challenges they face and eventually allow them to get their own location back.

For Umberto, his investment in a voluntary practice of auditing was a means of challenging what scholars have called processes of *misrecognition* or the invisibilisation and stigmatization of individuals and actors by authoritative representational, communicative, and interpretative practices performed by institutional actors and authorities of all sorts (Fraser, 2004). According to Taylor (1994) and Honneth (2001), the type of misrecognition experienced by Umberto and his team, the stigmatization of their professional practice, their exclusion from access to resources based on racist stratification of unemployed subjects (so that migrant employment seekers are seen as less deserving than white ones and therefore preventing job counselors serving migrants from accessing resources), does not only represent an injustice because it constrains subjects' ability to pursue their life projects, but also because it impairs these people in their understanding of themselves. Investments in recognition, Honneth (2001) argues, calls attention to the specificities of groups of people and asks for symbolic change; that is, it stakes a claim for the revaluation and reconsideration of stigmatized professional practices and, as Bourdieu (1977) would argue, for dynamics that disadvantage certain people vis-à-vis others. Fraser (2004) however notes that these claims for recognition are not only symbolic, but, as in Umberto's case, linked to material demands and claims for redistribution that affect not only the ways actors and their work are valued and represented but more fundamentally the flow of resources and challenges of the dynamics of inequality.

Requesting recognition through a documentary practice was for Umberto a way of investing in the capacity of documents to provide traces of his team's merits. Throughout his professional experience as a public servant, he learned that 'merit' was the new keyword in a governmental apparatus that had identified the logic of nepotism and workers' underperformance as its main sources of dysfunction and inefficiency. Meritocracy was associated with modernization, efficiency, productivity, and quality, but also public acceptance for the costs of the state apparatus. According to this logic, he explained, those who are meritorious get promoted, compensated, and are valued.

Umberto also learned that being meritorious was not enough. In order to be seen as meritorious, one had to be able to display it. Along with Cavanaugh (2016), who claims that documents make labor visible and traceable to actors in distant institutions or positions of control and therefore remain performative across space and time, Umberto was convinced that the production of documents would allow him to engage in this performance of meritocracy and be compensated for his team's efforts. Even if his team had never been subjected to those auditing systems that Rome's city administration had put in place in certain offices and sections labeled as dysfunctional, he had heard about the value that new managers appointed by the city administration place on documentation for performance of quality and professionalism. For sure, he was aware that borrowing this documentary tool from auditing systems would come with the risk of losing independence, exposing him and his team to a system of surveillance and making him accountable for their practices and decisions. He had discussed the implications of this choice with his team and evaluated the pros and cons of such a practice. Despite the risks that such a regime would entail, the team unanimously decided to proceed with this practice of voluntary auditing. Together with other members of staff, he created a form in where the name and address of the clients, the provided services and measures of intervention, and the complicated circumstances could be noted. This document had to be filled out after each counseling activity and signed both by the counselor and the unemployed subject.

During my documentation of the counseling activities, I could observe that counselors' complied with the new practice and reminded each other about the need to document each counseling activity, even banal or short ones; this was true even as migrants themselves perceived the document as disturbing and were suspicious about its role and status. 'It is just for internal use', Umberto kept explaining. Migrants had learned that texts and documents, especially if they are signed and require the provision of personal information and documentation of provided services, are never neutral, but mediate what Smith (2005) has called *ruling relations*, that is, the complex

dynamics and processes that govern society and sustain capitalist relations. Texts, especially when anchored in practices of accountability, do not only allow the traceability of social action. They also coordinate work practice, induce new activities, mediate social relations, alienate, and exert and naturalize power, control, and determination.

Asif, for example, a Libyan man whose counseling activities I was able to document, was one of those who refused to sign the form. 'What are you doing with this document? Why do you need my name? You have already integrated my data in your computer system.' He had observed the recoding of Asif's data in the internal database and was therefore suspicious about this additional textual practice. Migrants usually associate this sort of unexpected documentation with state control and violence. Every new textual practice is seen as linked to increasing repression of the migration and labor system and is therefore encountered with suspicion. Asif was not the only one who encountered the document with skepticism. Louis, a user from Senegal, asked his friend Médéric whether he had to sign this document too, and only accepted to do so when he had been reassured that other users had signed as well. Umberto did not let this dissuade him from this practice, even if the form risked endangering the good relationships that he had with many migrants using his services. 'We are doing this for them', he said to counter my concern that these practices were harmful. If we are successful, they will benefit. At the end of every month, he scanned all forms and added a letter addressed to the new director where he synthesized the status of the activities, quantified his team's success in terms of successful integration of subjects into the labor market, and described the challenges the team had encountered in this process. He had met the new director in an internal networking event and Umberto was sure that this was the type of activity he would appreciate and value.

In summer 2016, I returned to Rome to follow up on the projects and found that the team was still located in the provisional location. While talking to the counseling staff, I noticed that the team had stopped using the forms Umberto had introduced. I immediately mentioned this change to

Umberto, who explained that the practice proved to be ineffective. The director had for many months not responded to his emails. But, in a recent encounter he mentioned that this process was a bureaucratic practice, pertaining to an old form of doing administration that accumulates documents and prevents efficiency and high performance. Umberto's team had to focus more intensively on clear outcomes and less on the documentation of practices and activities. While the director was not contesting the meritocratic logic that Umberto had bought into and learned to enact, he was challenging the overt way of displaying performance and merit. Merit, the director explained, was not measured through the counting of counseling services provided but rather through the effects that these practices had on the employability situation of the migrant population and the perception of the local citizens on the migration problem and social order. So instead of allowing Umberto to challenge the misrecognition of his team's work and excellence, his engagement in processes of voluntary audit and self-inspection led to increasing marginalization of his team's role within the larger apparatus of job counseling centers linked to Rome's city administration.

Auditing for oppression

Now, as I have argued, both Umberto's and Laura's investment in auditing have served an emancipatory intent of distinction and recognition and were meant to challenge regulatory forces that stabilize domination and oppression (Fraser, 2013). In this last section, I focus on an additional attempt to benefit from auditing techniques. I will argue that the impetus for mobilizing auditing will not be an emancipatory one but will serve as an activity of oppression and control. This is not necessarily the type of oppression that we have learned to relate to neoliberal governmentality, but one that is anchored in longer practices of patriarchy and sexism.

As part of my fieldwork in this organization, I had been invited to join a weekly team meeting within Poverty, an organization located in a bilingual (German/Italian) city in Northern Italy.

Juergen, the leader of the team, wanted to use the opportunity to introduce me to the team of counselors who provide housing and legal advice to migrants living in the reception infrastructure of the city or on the streets. I had just arrived in the city a couple of days before and Juergen wanted to make sure that his colleagues knew that my presence had been approved in the spaces where counseling was done. I felt quite uncomfortable because none of his counselors had been given the opportunity to decide whether or not they wanted me there, since this seemed to be imposed by the team leader and could not be questioned by his subordinates. I tried therefore to insist that I would only be present once my project had been explained to them, and only if I would get written consent from each of them; at this moment I too was believing in the authority of written texts. But the power of Juergen's presence did seem to silence any sort of protests coming from his all-female counseling team.

The busy waiting room and gatherings at the main entrance were visible to the public. Juergen changed the topic and did not engage with my attempt to mitigate the power of my presence. 'Our neighbors have complained. They say we are noisy; people are loud. Neighbors also feel insecure. They are scared to be robbed or sexually assaulted. They are scared for their children. They don't want them to play outside. They don't want them to get offered drugs. You have read the news'. Juergen was referring to a series of articles that had been published by two local newspapers that had reported an augmented sense of insecurity in the local population caused by the rising number of migrants hosted in local reception facilities for asylum seekers and migrants with precarious status. Local right-wing politicians had picked up this story and pressured local authorities to impose a more repressive regime on reception centers and the migrants they host and prevent individuals to leave the centers. According to him, the amount of people waiting at the front door of the building hosting his team and the noise and disorder and sense of insecurity were mentioned in media reports; these were all reactions that the assemblage of young black bodies seemed to provoke in the local population. The senior management of Poverty had urged him to reduce the

visibility of migrant bodies and to contribute through urgent measures to the reduction of the tensions with the local population.

‘We need to shorten the waiting time’, he suggested. According to him, people need to wait outside because counselors spent too much time advising them. He had already mentioned this the first time I met him in his office as we negotiated my role in the organization. He wanted me to take the role of quality controller, to help him improve the professionalism of his team. With my expertise, I could be an auditor on a voluntary, unpaid basis, and help him strengthen the services provided. I had refused to do this, but he insisted that his team needed to be better supervised and managed. I was therefore not surprised that as a solution to the crowd, he suggested that counselors should spend less time with each user. ‘Be more professional’, he noted. ‘Less emotionally involved in each case. Just stick to what had to be done and learn to delegate’. He saw his section as a platform, not necessarily a service provider, but as a space where information should circulate. People, he explained, spent too much time doing things that according to him were not part of his department’s core business. He clarified that for each case counselors should not take more than 5-10 minutes; more time-sensitive cases had to be delegated to other services within or outside the organization. Conversations had to refer only to professional matters and to the actual situation of the migrant, no personal issues could be discussed on either side. Finally, Juergen added, ‘we need to maintain more personal distance from the migrants to allow us to get rid of unnecessary work activities and reduce the time we spend with them, ultimately this will reduce the waiting time of migrants, allow us to display professionalism, and automatically help reduce complaints coming from neighbors and the local population’. To help regulate the time each counselor spent with each migrant, Juergen had prepared a spreadsheet where everybody would have to note the time spent with each migrant. ‘This’, said Juergen, ‘would help each counselor to self-regulate and the spreadsheet will help me keep control over the time used to serve migrants’.

At the end of each working day, he noted, he wanted counselors to submit their sheets on a shelf on the desk in his office.

In their analysis of the interplay between governmentality and accounting, Miller and Power (2013) note that documents like spreadsheets play a major role in linking up different actors with a shared narrative and developing a complex network of often stratified relationships. These documents invite comparison, evaluation, and adjudication. Adjudication in auditing means the allocation of responsibility and the constitution of performance. In other words, a simple document like a spreadsheet based on a printed excel file – that Juergen had stored for the team in their shared folder on the internal network – had effects on people, their work activities, and their social relationships. It can be understood as a technology of power, which according to Michel Foucault (1988), determines the conduct of individuals and submits them to certain ends or domination or contributes to objectification.

There was a striking similarity between the spreadsheet introduced by Juergen and the documents that Umberto had introduced in this job counseling work routine. Both documents were simple in their structure, both were meant to document work activities and to represent time spent with interlocutors. And both documents were introduced on a voluntary basis, without obligation from any senior manager and explicitly introduced to produce change. In both cases, their implementation was inspired by practices that Umberto and Juergen had observed in other sections or offices of their organization. Both had become folk auditors, borrowing monitoring techniques from audit systems implemented in other contexts. And both believed in the transformative potential of these techniques. The thing that distinguished Juergen's spreadsheet, however, was its purpose. While Umberto's objective was to provoke recognition for the work done, Juergen's document was to regulate conduct and bodies; this was done not necessary for maximizing profit, as has been described by other language scholars studying the intersections of language and

contemporary capitalism (Duchene & Heller, 2012), but as a means to produce and ensure social order.

This intervention by the team leader was received with irritation, at least by those team members whose mimicking I could observe from my standpoint in the meeting room. Aleksandra, the housing counselor who was sitting in front of me, rolled her eyes and with a deep breath expressed her discontent towards this decision. Maja, the legal specialist, raised her eyebrows and tapped nervously with her fingers on the wooden table. Maritza, who had been helping with health issues and supported her colleagues when her help was needed, could not stop shaking her head. I was of course not the only one noticing the counselors' discomfort. Juergen, having noticed their reactions, raised his eyebrows too as a sign of omnipotence and then rhetorically asked whether there was anything that had to be added to his suggestions and closed the meeting without allowing the staff members to express their concerns.

In the following days and weeks, I was able to document the counseling activities at Poverty. Sitting next to the counselors, I could observe how they supported migrants in filling out forms, making complaints, and asking for clarification. I could see how migrants were supported in applying for housing benefits, making appointments with a doctor or a nurse, and going through the procedures to get a temporary residence permit. In another case, I was able to follow an assisted repatriation, where a young man decided (or was forced) to return to what was seen as his home country and, with a small sum sponsored by Poverty and other partner organizations, to start a business activity and possibly a new life. I could also see how migrants were trained for job interviews: CVs were edited and job application letters were drafted. Different from Umberto's team, where all members seemed to be committed to the documentation practices and believed in their transformative potential, Poverty's counselors had a much more ambiguous relationship to their spreadsheets. Some of them followed Juergen's instructions closely, delegated the cases when possible, kept emotional distance, tried to keep the interaction to a minimum. Others did not follow

the instructions and just continued with their previous routine and mode of relating to their interlocutors, while at the same time filling out the spreadsheet and pretending to have remained in the time frame of 5-10 minutes.

I decided to talk to counselors about these diverging practices and more generally about how they would make sense of Juergen's intervention. I wanted to avoid doing this at Poverty so that I could avoid exposing the counselors to the risk of punishment and stigmatization if our conversation was overheard by their co-workers or by Juergen. I decided to address the issue one night when I was invited by some of them to go for a beer and talk more about my impetus to research their activities and practices. My interest in understanding the links between language and social inequality allowed my interlocutors to be very open and eloquent about their understanding of what was going on in their workplace —or at least this was how they justified their willingness to talk to me. For Maria, one of the more experienced counselors who had been working for Poverty before the arrival of Juergen, his regulation of the service encounters was a sexual intervention. She noted that Juergen had, since his arrival, expressed discomfort with the closeness and emotional commitment of counselors to their mainly male interlocutors and expressed that this behavior was disturbing, unprofessional, and unnecessary. This framing of the situation as a sexualized one, according to Maria, was the product of a form of attraction between the female counselors and the mostly young and male users of poverty services. Anina, on the other hand, was not sure about the sexual dimension of this intervention. She thought that given his inability to relate to users, the regulation of the counseling interaction was a means for him not to feel excluded from the rapport building with migrants that many of the counselors had done. She suspected him of having a form of autism that would prevent him from feeling forms of empathy for people. Maritza noted that he needed to make this sort of intervention from time to time just to signal his power and ability to exert control over the team. She noted that because he was from outside and especially the fact that

he was German from Germany (and not local), he struggled to make his voice heard within the organization so he needed to signal his presence through these violent acts from time to time.

In the following weeks and months, I could observe how counselors complied (more or less) to the instructions and regulations of the spreadsheet and the communicative norms imposed by Juergen, but these activities did not significantly affect queues in the waiting room or outside the center. I observed occasional fluctuations of user numbers, but the fluctuating numbers were not caused by the work habits of the counselors; they were rather caused by the fluctuation of the migrants arriving in Italy and allocated to the region where Poverty operated. Neighbors continued to complain and political actors continued to capitalize on the feeling of insecurity that the presence of black bodies in the public sphere was often associated with. This does not mean that the spreadsheet had no effect. Instead of a numeric one, the effect seemed to be cultural. Whether the audit practice was performed properly or not, Juergen's intervention introduced a cultural change. He introduced new ideas about professionalism, counseling, and interlocution. This new mode of understanding and practicing sociality kept people in their place; whether applied or not by the counselors, it valued certain behaviors and stigmatized others, stabilized patriarchal regimes of interlocution that stigmatized certain behaviors as inappropriate and unprofessional, and imposed a system of control onto workers and their practices.

Conclusion

In this contribution, I provided insight into the daily struggles, choices, and activities of professional actors in the Italian migration industry. I offered an ethnographic account of the specific circumstances under which different actors of the Italian migration industry have invested in different types of audit techniques to pursue projects of distinction and recognition but also distance and oppression. I have argued that auditing needs to be conceptualized as a genre that gets decontextualized and recontextualized from one domain of action to another. I have noted that this

recontextualization of audit techniques from one domain to another changes the meaning of auditing in terms of what counts as auditing (the practices it entails), what vocabulary auditing is linked to and what auditing is good for (what projects it serves). I also claimed that understanding the documented practices only as one further example of neoliberalism's totalizing nature (as analysts of auditing cultures have often done) makes us blind to how auditing has historically served practices of oppression, control, and exclusion and to the multiple projects and struggles that auditing cultures are embedded in. Through a detailed ethnographic account of practices on the ground and thick documentation of people's reasonings, choices, and sense-making processes, I have shown that these projects are sometimes enmeshed with neoliberal agendas; other times, however, auditing is mobilized to contest these agendas, and sometimes auditing systems are completely disconnected from neoliberal logic.

Inspired by Foucault (1982) and feminist theories of power (Abu-Lughod, 1990; Ong, 1987; Urla & Helepololei, 2014), I argued in favor of an analytical shift away from a sole analysis of the political rationales and the art of government, including political technologies only, towards an analytical focus on the uptake of these technologies by people on the ground. The focus is on what people do with these technologies: how they appropriate and recontextualize them in their own life projects. The other shift I propose is one that prevents us from either romanticizing or stigmatizing what people do on the ground ('people are resisting the system!' or 'people are reproducing the system!') and that rather understands people's projects and struggles and the tactics they mobilize to pursue such projects as framed by specific power relations, overarching discourses, and systems of oppression. Rather than assessing the status of a practice (that we may like or reject), I have proposed an analytical approach asking why specific practices take the shape that they take: What is a particular mode of doing things as well as of reasoning telling us about forms of disciplinary control, oppression, and other discursive regimes? Drawing on what Allan (2018) has called a critical political economic analyses of the study of language and neoliberalism and Ortner's (1995)

critical understanding of ethnography, the third shift I am proposing is one that takes ethnographic thickness as an analytical tool to understand the nature of people's struggles and lived situations. Arguing for thickness is not an attempt to impose a positivistic stance towards the analysis of social life (what is really going on?), but rather an argument for the necessity of understanding people's doubts, contradictions, and aspirations within a detailed, textured, and contextualized understanding of their life situations and practices.

The analytical shifts I am proposing do not entail scholarly disinvestment from a critique of neoliberalism and its workings. What I am rather suggesting is a mode of doing analysis (and again I am inspired here by Allan, 2013, 2017, 2019; Park, 2016; Urciuoli 2008, 2016; and Urla, 2012, 2019a,b) focused on how neoliberalism is taken up by people and how people relate to it, engage with it, reject it, and invest in it. It is an approach that sees the political not in the critique of abstract political-economic systems, but in the everyday life of people, in people's practices and struggles, in their understandings of the society they live in, and in their everyday making and challenging of inequality. It is an approach that situates the political in the banality of daily life and in what makes ideological projects stick and acceptable to people. Applied linguistics' focus on real-life problems and real life in general is particularly suitable for this type of endeavor because it allows us to foreground the messiness, contradictions, and unexpectedness of the social, rather than relegating this complexity to the status of negligible data. In this sense, applied linguistic research has a lot to contribute to the interdisciplinary study of the political; through its tools and techniques it is possible to bring the experiences of real people to the forefront of our analysis of political economy and governmentality.

Finally, what I am proposing in this text is to join the ongoing scholarly attempts to shift the focus of applied linguistics from the study of 'named languages' and '(post-)multilingualism' to an examination of larger processes of signification. For me, this has not only involved thinking about how signification materializes in communicative practice and serves the shaping and challenging of

social order— that is, the ways in which society is stable, including the relations of production and oppression that underpin and sustain it and where existing social structures are accepted and maintained. It has also meant expanding what we mean by communication and recuperating (old) concepts, such as *genre*, that have in the last decade come out of fashion in the study of language in society, but that, from my point of view, are still useful for scholars in applied linguistics and can contribute to the study of praxis, the advancement of social theory, and the building of powerful explanations of the present.

References

- Abu Lughold, L. (1990). The Romance of Resistance. *American Ethnologist* 17(1): 41-55
- Allan, K. (2019). Volunteering as Hope Labor. *Culture, Theory and Critique* 60: 66-83.
- Allan, K. (2018). Critical Political Economic approaches to the Studies of Language and Neoliberalism. *Journal of Sociolinguistics* 22(4): 454-469.
- Allan, K. (2017). 'Investment in Me'. In *The New Normal of Working Lives*, edited by Stephanie Taylor and Susan Luckman. Springer.
- Allan, K. (2013). Skilling the self. In A. Duchêne, M. Moyer and C. Roberts (eds.), *Language, migration and social inequalities* (pp. 56–80). Bristol: Multilingual Matters
- Barretta, P, Milazzo, G., Pascali, D. & Chichi, M. (2017) Navigare a Vista.. Available at https://www.osservatorio.it/wp-content/uploads/2017/05/Report_SAR_NDA.pdf
- Bauman, R. & Briggs, C. (1990). Poetics and Performance as Critical Perspectives on Language and Social Life. *Annual Review of Anthropology* 19: 59-88.
- Bourdieu, P. (2000) (eds.). *The Weight of the World*. Stanford University Press.
- Bourdieu, P. (1979). *Distinction*. Routledge.
- Cavanaugh, J. (2016). Documenting subjects. *American Ethnologist* 43(4): 691-703.

- Collier, S. (2005). Budgets and Biopolitics. In Ong, A. & Collier, S. (eds.), *Global Assemblages*. Malden: Blackwell Publishing.
- Comaroff, J., Comaroff, J. (2007). *Law and order in the postcolony*. The University of Chicago Press.
- De Costa, P., Park, J., & Wee, L. (2019). Linguistic entrepreneurship as affective regime. *Language Policy* 18(3): 387-406.
- Del Percio, A., & Wong, S. W. V. (2019). Resetting Minds and Souls. In L. Martin Rojo, A. Del Percio (Eds.), *Language and Neoliberal Governmentality*. Routledge.
- Del Percio, A. (2017). Engineering commodifiable workers. *Language Policy*, 1-21.
- Del Percio, A., & Van Hoof, S. (2016). Enterprising Migrants. In Flubacher, M., Del Percio, A. (Eds.) *Language, Education, and Neoliberalism* (pp. 140-162). Bristol: Multilingual Matters.
- Del Percio, A. (2016). The governmentality of migration. *Language and Communication*, 51, 87-98.
- Duchene, A., & Heller, M. (2012). *Language in Late Capitalism*. Routledge.
- Foucault, M. (1982). The Subject and Power. *Critical Inquiry* 8(4): 777_795.
- Fraser, N. (2013). A triple Mouvement ? *New Left Review* 81.
- Fraser, N. (2000). Rethinking recognition. *New Left Review* 3.
- Gammeltoft-Hansen, T., & Nyberg Sorensen, N. (2013). *The Migration Industry and the Commercialization of International Migration*. Routledge.
- Gray, J., & O'Regan, J. (2018). The bureaucratic distortion of academic work. *Language and Intercultural Communication* 18: 533-548.
- Harvey, D. (2007). Neoliberalism as creative destruction. *The ANNALS of the American Academy of Political and Social Science* 610.
- Heller, M. (2019). Neoliberalism as a regime of truth. In Martin Rojo, L. & Del Percio, A. (eds.), *Language and Neoliberal Governmentality*. Routledge.
- Honneth, A. (2001) Recognition or Redistribution?'. *Theory, Culture & Society*. 18:2-3: 43-44

- Jacquemet, M. (2019). Rescue boats or water taxis. Conference paper at Migration, language and practices in Barcelona, Spain, 17th-18th June 2020.
- Kipnis, A. (2008). Audit Cultures. *American Ethnologist* 35(2):275-289.
- Khrebtan-Hoerhager, J. (2019). Intersectional ordering and new border cultures. *Women studies in communication* 42(2): 125-129.
- Lee, T., & AM, A. (2008). The evolution of auditing. *Journal of Modern Accounting and Auditing* 4(12).
- McGuirk, S., & Pine, A. (2020). Asylum for Sale. PM Press.
- Miller, P. & Power, M. (2013). Accounting, Organizing, and Economizing. *The Academy of Management Annals* 7(1): 557-605.
- Miller, P., & Napier, C. (1993). Genealogies of Calculation. *Accounting, Organizations and Society* 18(7-8): 631-647.
- Muehlebach, A. (2012). *The Moral Neoliberal*. The University of Chicago Press.
- Orlikowski, W. J., & Yates, J. (1994). Genre repertoire. *Administrative Science Quarterly* 39(4) : 541-574.
- Orsina, G. (2017). Antifascism, anticommunism, antipolitics. *Journal of Modern Italian Studies*: 7-26.
- Ortner, S. B. (1995). Resistance and the problem of ethnographic refusal. In: *Comparative Studies in Society and History* 37(1), 173-193.
- Pansera, M., & Rizzi, F. (2020). Furbish or Perish: Italian Social Cooperatives at a Crossroads. *Organization* 27(1).
- Park, J. (2017). English as medium of instruction in Korean higher education. In M. Flubacher and A. Del Percio (eds.), *Language, Education and Neoliberalism*, 82-100. Bristol: Multilingual Matters.
- Perrino, S. (2019). *Narrating Migration*. Routledge.
- Previts, G.J., Parker, L.D., & Coffman, E.N. (1990). Accounting History. *Abacus* 26(1):1-16.
- Porter, T. 1996. Making Things Quantitative. In Michael Power (ed.) *Accounting and Science*. New York: Cambridge University Press.

- Rose, N., & Miller, P. (1992). Political power beyond the state. *The British Journal of Sociology* 43(2): 173-205.
- Sauder, M., and W. Espeland. 2009. The Discipline of Rankings. *American Sociological Review*, 74(1): 63-82.
- Scott, C. (2016). Cultures of evaluation: tales from the end of the line. *Journal of Development Effectiveness* 8(4): 553-560.
- Shore, C., & Wright, S. (2015). Governing by numbers. *Social Anthropology* 23(1): 22-28
- Shore, Cris, and Susan Wright. 2000. 'Coercive accountability', in M. Strathern (ed.). *Audit cultures* . London: Routledge: 57-89.
- Shore, C. (2008). Audit cultures and illiberal governance. *Anthropological Theory* 8(3).
- Shore, C., & Wright, S. (1999). Audit Cultures and Anthropology. *The Journal of the Royal Anthropological Institute* 5(4): 557-575.
- Smith, D. (2005). *Institutional Ethnography*. Rowman Altamira.
- Smith, D. (1990). *Texts, Facts and Femininity: Exploring the Relations of Ruling*. Routledge.
- Sorgato, C. (1991). La lotta alla poverta in Italia. Accssible here:
<http://dspace.unive.it/handle/10579/10872>
- Spinuzzi, C., & Zachry, M. (2000). Genre ecologies. *ACM Journal of Computer Documentation* 24(3): 191-81.
- Strathern, M. (2000). *Audit Cultures*. Psychology Press.
- Taylor, C. (1994). 'The Politics of Recognition'. *Multiculturalism: Examining the Politics of Recognition*. Princeton: Princeton University Press.
- Rossi, F. M. (2015). Public sector accounting and auditing in Italy. In Brusca et al. (eds.), *Public Sector Accounting and Auditing in Europe*. Palgrave.
- Vannier, C. (2010). Audit Culture and Grassroots Participation in Rural Haitian Development. *PoLar* 33(2): 282-305.

- Weich, A. (2016). Audit Culture and Academic Production. *Higher Education Policy* 29: 511-538.
- William, R. (1977). *Keywords*. Oxford University Press.
- Wu, M., & Del Percio, A. (2019). Serving people. *Language, Culture and Society*, 1 (2), 194-218.
- Urban, G. & Silverstein, M. (1996). *Natural Histories of Discourse*. University of Chicago Press.
- Urcioli, B. (2016). The compromised pragmatics of diversity. *Language and Communication* 51: 30-39.
- Urcioli, B. (2008). Skills and selves in the new workplace. *American Ethnologist* 35(2): 211-228.
- Urla, J. (2019a). Towards an ethnography of linguistic governmentalities. In Martin Rojo, L. & Del Percio, A. (eds.), *Language and Neoliberal Governmentality*. Routledge.
- Urla, J. (2019b). Governmentality and language. *Annual review of anthropology* 48(1): 1-18.
- Urla, J. (2012). Total quality revival. In Duchene, A. & Heller, M. (eds.). *Language in Late Capitalism*. Routledge.
- Urla, J., & Helepololei, J. 2014. The ethnography of resistance then and now. *History and Anthropology* 25: 431-451.
- Xiang, B., & Lindquist, J. (2014). Migration Infrastructure. 41(1) : S122-S148.
- Zan, L. (1994). Towards a history of accounting history. *European Accounting Review* 3(2): 255-310.

ⁱ I prefer thick documentation to the idea of thick description introduced by Geertz because it allows me to point to the fact that ethnography and ethnographic texts do not only describe, that is, record and capture events, practices, and meanings. Ethnography as thick documentation entails analysis, theorization, and explanation of social reality, and therefore contributes to an augmentation of our understanding of what we observe on the ground.