

Abstract: The authors examine how political players attempt to rationalise arguments for and against the expansion of auditing into governmental affairs, and how state audit authorities respond to politically motivated boundary work. This study is motivated by growing evidence of political involvement in attempts to both expand and undermine state audit oversight of government affairs. The authors present an interpreted history (covering relevant events from 1995 to 2016) of political rationales and associated boundary work that led to the expansion of the Office of the Auditor General of Ontario's (OAGO) mandate to audit government advertising campaigns for partisanship as well as attempts to modify this new audit remit over time. The authors reveal substantive, formal and practical ways in which political players sought to rationalise/counter-rationalise expanding the OAGO's authority to the unfamiliar territory of advertising probity. The authors show how such justification claims ebb and flow in accordance with changeable political interests, and how state auditors react to the fraught nature of politically motivated boundary work. The authors conceptualise important forms of rationalising rhetoric (which cannot be reduced to expressions of neoliberal government) that can be mobilised to deem state auditor authority legitimate in overseeing otherwise novel, unfamiliar and controversial government affairs. The authors also reveal a hitherto unrecognised resolve in state auditor responses to political intervention and shed further light on generalised forms of rationale that can underpin boundary work at the margins of accounting.