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Comparative cultures of accountability: the Scottish Exchequer and the Audit Chamber of Holland between 1477 and 1515

Maurits den Hollander *

This comparative paper describes the spread of a new culture of probatory accountability in North-western Europe through the study of the Scottish Exchequer and the Audit Chamber of Holland between 1477 and 1515. It allows to re-evaluate persisting views of an inefficient and archaic Scottish Exchequer, as opposed to the ‘Weberian ideal’ of the Burgundian bureaucracy. Both institutions primarily had a fiscal goal, the auditing of accounts, while archival and judicial tasks supported this process. Through a study of the format of important series of these accounts as well as their *marginalia*, it has been revealed that by 1515 the daily practices surrounding the auditing process in Scotland and Holland showed important similarities. These cases serve to portray that through the auditors’ work, a new written culture of accountability spread among all governmental officials in either Scotland or Holland.

Keywords: accounting; institutional history; written bureaucracy; exchequer; audit chamber; *marginalia*

I. Introduction

Since the Middle Ages, the accounts of those holding state office and their related accountability of office have been a central element that shaped the financial and political culture of North-western Europe. A vivid illustration of this development could be observed in the Dutch parliament between 2015 and 2017. As part of the so-called receipt affair surrounding the ‘Teeven deal’, no less than two ministers, a state secretary and the Speaker of the House of Representatives (*Tweede Kamer*) had to step down due to their failure to produce a single receipt before the members of parliament while deliberately misinforming them about this piece of evidence.¹

While the events surrounding the ‘Teeven deal’ were an extreme example of the consequences of the accountability of office that has spread throughout our society, this is a phenomenon that can be observed everywhere in our daily lives. Every committee or association keeps a written financial record and

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¹The complete story of the events surrounding the Teeven deal can be found in Bas Haan, *De rekening voor Rutte: de Teevenddeal, het bonnetje en de politieke prijs voor leugens* (Prometheus 2017).

usually appoints auditors to check the individual receipts and make sure that its financial officials have committed no fraud. While today, nobody questions the validity and use of these procedures, there was a time when official relations were based upon personal trust rather than written bureaucracy.

During the Middle Ages, governments started to create institutions such as the Scottish Exchequer and the Audit Chamber of Holland in order to monitor their officials' financial conduct. Even today, an institution like the French *Cour des Comptes* works quite like its medieval forefather, requiring accountants that bear an individual responsibility to appear annually at the audition of their administration, which is essentially a judicial process.² This legal component of the audit was always its core target: discovering errors, mistakes or fraud. The written accounts were never meant to serve as budgets, but to show the financial balance between a prince and his servant. 'In this sense', Robert Stein argues, 'the accounts have a legal significance, in the same way as a charter might have'.³

In order to unearth the roots of our modern 'receipt culture', this paper will seek to describe to what extent the Scottish Exchequer in Edinburgh and the Audit Chamber of Holland in The Hague showed a functioning culture of accountability between c1477 and c1515. This time frame is delimited by the lack of Scottish accounts before the 1470s and the end of the reign of James IV of Scotland and the second regency of Maximilian of Habsburg in Holland around 1515.

This work will start by placing this study within its theoretical framework and historiography. Secondly, the origins and function of the two institutions will be discussed. This paper will reconstruct the auditing procedures in both Scotland and Holland based upon evidence gathered from series of accounts and their *marginalia*. Fourthly, the way in which these audits started to influence the wider society surrounding the institutions will be examined through the figures of the auditors. Finally, this work will argue in favour of the use of comparisons in legal and institutional history and show how our current culture of probatory accountability functioned in two governmental institutions on the brink of modernity.

II. Theoretical framework and historiography

As Christine Carpenter and Olivier Mattéoni remarked: 'Bureaucrats cannot be divorced from the administrations that they ran ...'.⁴ This is reflected in the etymology of the word 'accountability', which is closely related to its written product,

²Pierre Jaillard and Aude Wirth-Jaillard, 'Regards d'aujourd'hui sur les comptabilités médiévales: des chambres des comptes à la Cour des comptes' (2015) 7 *Comptabilité(S)* <<https://comptabilites.revues.org/1728>> accessed 17 September 2018.

³Robert Stein, *Magnanimous Dukes and Rising States. The Unification of the Burgundian Netherlands, 1380–1480* (Oxford University Press 2017) 190.

⁴Christine Carpenter and Olivier Mattéoni, 'Offices and Officers', in Christopher Fletcher, Jean-Philippe Genet, and John Watts (eds), *Government and Political Life in England and France, c.1300–c.1500* (Cambridge University Press 2015) 41.

the account, *compte*, *rekening* or *ratio*. The Middle Dutch word *rekening* was also used as a synonym for *rekenscap*, or accountability, in the context of being held accountable, requiring someone to present their account for an audit: *rekeningne doen*.⁵ The word ‘account’ itself originates in the Middle French *acumpt*, also bearing a strong relation to the English ‘reckoning’ – note the resemblance to the Middle Dutch *rekening* and Middle High German *rechnung*. Often, ‘reckoning’ is used for the auditing process rather than the audited document itself, as well as metaphorically in the ‘Day of Reckoning’ or Last Judgement. Essentially, ‘to account’ is ‘to settle differences between parties’.⁶

Thomas Bisson stimulated the study of the role of accountability in history with his inspiring monograph *The Crisis of the Twelfth Century*. He describes the European accounting culture as a development from fidelity to accountability. According to Bisson, until the twelfth century accounting was a means to realise values rather than to create profit. Lords solely used static overviews such as surveys as written administrative documents, a method he names ‘prescriptive accountability’. Only in case of bad conduct, when the fidelity towards the lord was broken, an oral audit was carried out. A central problem with this type of accounting was that it could not handle growth, due to the inflexible nature of its written records. In the twelfth century, when inflation rose, this created a crisis in estate management that led to new forms of accounting. Bisson describes these as ‘probatory accountability’, pointing towards its new types of records that were affording proof of an accountant’s acts. Important elements of this new technique were accounts detailing income and expenses, as well as periodic audits of this written evidence of the official’s conduct. Bisson argues that the development of this new type of account was closely connected with the arrival of a culture focussing on an accountability of office rather than fidelity towards a lord.⁷ Institutions like the Scottish Exchequer and the Audit Chamber of Holland were part of this development.

There has been much debate on the causes of this accounting revolution. Ulla Kypta proposes *routine* as change agent for the development of modern auditing techniques. However contradictory this may seem, the idea that the body of scribes that copied and edited the rolls every year influenced the format through their *Fachsprache* or technical language has some merit, as will be proved in the second part of this paper.⁸

⁵Eelco Verwijs and Jakob Verdam (eds), *Middelnederlandsch Woordenboek, VI* (Martinus Nijhoff 1907) 1256–1257.

⁶Hans Kurath and Sherman M Kuhn (eds), *Middle English Dictionary, I* (University of Michigan Press 1956) 70–72; John A Simpson and Edmund SC Weiner (eds), *The Oxford English Dictionary, I* (Oxford University Press 1989) 85–87.

⁷Thomas N Bisson, *The Crisis of the Twelfth Century: Power, Lordship, and the Origins of European Government* (Princeton University Press 2009) especially 322–349.

⁸Ulla Kypta, *Die Autonomie der Routine: Wie im 12. Jahrhundert das englische Schatzamt entstand* (Vandenhoeck & Ruprecht 2014).

While Kypsta's evolutionary theory offers interesting insights in the internal processes shaping the account forms within institutions over time, on itself it is too limited to provide the conclusive model for the nascence of probatory accountability. At times, individuals such as the English Lord Chancellor Hubert Walter played a decisive role in institutional developments.⁹ Hence, a combination of top-down and bottom-up factors seems to be the optimal way to study the phenomenon accountability in its varying forms over time. John Sabapathy adopts just this more productive approach in his work on accountability in England between 1170 and 1300.¹⁰

Traditionally, the origins of accountability and especially the institutions enforcing it have almost exclusively been studied from a national or even local perspective. Approaching it as a culture that has spread from certain core areas (France and England) to the fringes of Europe and beyond, instead, will offer important new insights. Both Holland and Scotland form interesting test cases in this regard. This 'cultural approach' to institutional history was successfully adopted before by Robert Bartlett and Robert Stein.¹¹ In his work on the history of double-bookkeeping, Jacob Soll also remarks that 'financial accountability functioned better when it was seen ... as part of a moral and cultural framework'.¹²

The Audit Chamber of Holland, which was part of the Burgundian and later Habsburg Netherlands in this period, has a relatively rich historiography. Various scholars have studied it from institutional¹³ or fiscal¹⁴ perspectives, while in the last decades there has been much attention for prosopographical research methods.¹⁵ It has been described as the advent of modern bureaucracy

⁹Michael T Clanchy, *From Memory to Written Record: England 1066–1307* (Oxford University Press 2013) 70–71.

¹⁰John Sabapathy, *Officers and Accountability in Medieval England 1170–1300* (Oxford University Press 2014).

¹¹Robert Bartlett, *The Making of Europe – Conquest, Colonization and Cultural Change 950–1350* (Allen Lane 1993); Stein (n 3).

¹²Jacob Soll, *Reckoning: Financial Accountability and the Rise and Fall of Nations* (Basic Books 2014) 12.

¹³Taeke Sjoerd Jansma, *Raad en Rekenkamer in Holland en Zeeland tijdens Hertog Philips van Bourgondië* (Kemink 1932); Hans M Brokken and Hugo de Schepper, 'Beheer en controle van de overheidsfinanciën in de Nederlanden tot omstreeks 1600' in Peter J Margry, EC van Heukelom and ARJM Linders (eds), *Van Camere Vander Rekeninghen Tot Algemene Rekenkamer. Gedenkboek bij het 175-jarig bestaan van de Algemene Rekenkamer* (SDU 1989); Wil van de Pas, 'Rekenkamer van Holland (1477–1585)' in Erik Aerts and others (eds), *De centrale overheidsinstellingen van de Habsburgse Nederlanden (1482–1795)* (Algemeen Rijksarchief 1994); Erik Aerts, *Geschiedenis en Archief van de Rekenkamers* (Algemeen Rijksarchief 1996).

¹⁴Yvonne Bos-Rops, *Graven op zoek naar geld. De inkomsten van de graven van Holland en Zeeland, 1389–1433* (Verloren 1993).

¹⁵Mario Damen, *De staat van dienst. De gewestelijke ambtenaren van Holland en Zeeland in de Bourgondische periode (1425–1482)* (Verloren 2000); Serge ter Braake, *Met Recht en*

in the Low Countries.¹⁶ By contrast, the existing literature on the Scottish Exchequer provides us with a rather bleak image of this institution.¹⁷ Craig Madden characterised it as ‘rather primitive’. He states that ‘even by Medieval standards, it was an extremely amateurish organisation’. Furthermore, the actual organisation of the audits was ‘extremely unprofessional and haphazard’.¹⁸ Trevor Chalmers remarked that even though its functioning improved under James IV, the Exchequer’s procedure was still ‘cumbersome and slow’.¹⁹ Recently, Alice Taylor has published an intriguing monograph about the way in which Scottish kings ruled their realm in the twelfth and thirteenth centuries. Picking up Taylor’s trail, this paper will show that the Scottish Exchequer was *different* rather than *backward* when viewed in its broader European context.²⁰

III. Method and sources

The selection of cases for this study was based upon two major divides within North-western Europe: that between centre and periphery, and, most importantly, that between the English and French cultural spheres of influence. Even though the Anglo-Norman Exchequers and the French *Chambres des Comptes* shared a common function and used many similar techniques, they still seem to have been independent and somewhat diverging developments. While there was an important community of Scottish merchants in the Zeeland town of Veere, I did not encounter any proof of personal links between the staff of the Scottish Exchequer and the Audit Chamber of Holland in the studied sources.²¹ Generally,

Rekenschap. De ambtenaren van het Hof van Holland en de Haagse Rekenkamer in de Habsburgse Tijd (1483–1558) (Verloren 2007).

¹⁶Aerts (n 13) 89; Robert Stein, ‘Burgundian Bureaucracy as a Model for the Low Countries? The *Chambres des Comptes* and the Creation of an Administrative Unity’ in Robert Stein (ed), *Powerbrokers in the Late Middle Ages. The Burgundian Low Countries in a European Context* (Brepols 2001); Yvonne Bos-Rops, ‘The Power of Money. Financial Officials in Holland in the Late 15th and Early 16th Century’ in Robert Stein (ed) *Powerbrokers in the Late Middle Ages. The Burgundian Low Countries in a European Context* (Brepols 2001).

¹⁷Athol L Murray, ‘The Procedure of the Scottish Exchequer in the Early Sixteenth Century’ (1961) 40 (2) *The Scottish Historical Review* 89; Athol L Murray, ‘The Comptroller, 1425–1488’ (1973) 52 (1) *The Scottish Historical Review* 1; Athol L Murray, ‘Exchequer, Council and Session, 1513–1542’ in Janet Hadley Williams (ed), *Stewart Style 1513–1542. Essays on the Court of James V* (Tuckwell Press 1996).

¹⁸Craig Madden, ‘The Finances of the Scottish Crown in the Later Middle Ages’ (PhD thesis, University of Glasgow 1975) 10–12.

¹⁹Trevor M Chalmers, ‘The King’s Council, Patronage, and the Governance of Scotland, 1460–1513’ (PhD thesis, University of Aberdeen 1982) 127.

²⁰Alice Taylor, *The Shape of the State in Medieval Scotland 1124–1290* (Oxford University Press 2016) 447.

²¹Louis Sicking, *Neptune and the Netherlands: State, Economy, and War at Sea in the Renaissance* (Brill 2004) 49–50.

Scotland seems to have based its institutions on English examples, whereas the Holland governmental structure in this period was transplanted from France by 'foreign' servants of the Burgundian dukes, such as the important auditing specialist Bartelomeus à la Truye (see below).

While there has been much attention for the central birth-places of these institutional models, their use in more peripheral areas has suffered from a comparative lack of attention from historians. Especially when studying accountability as a culturally defined concept that has a wider impact on the society surrounding the central auditing institutions, peripheral regions such as Holland (*vis-à-vis* France through the Burgundian dukes) and Scotland (*vis-à-vis* England) are of great interest. In both cases, auditing practices were adopted or transplanted from a different region. As the literature review above has shown, however, the results of these similar processes have been judged in very different ways. This makes it intriguing to study these two examples of the new culture of probatory accountability, in order to learn how different they really were in practice.

In order to establish how these institutions were employed by princes to hold their officers accountable, two main research methods will be used. Firstly, an examination of the institutional structure and historical development of the Audit Chamber and Exchequer will highlight general similarities and differences in their competence and functioning. Secondly, serial sources such as the audited accounts themselves are of major importance to understand and describe the daily procedure of the compared governmental institutions.

Unlike the *Chambre des Comptes* of Lille, the Audit Chamber of Holland does not seem to have received a formal instruction from the central government in 1446 or 1477.²² Fortunately, the National Archives in The Hague possess a wealth of documentation supplementary to the accounts. Its Memorial Books are a most important source that provide interesting insights into the daily functioning of the auditors.²³ The Scottish Exchequer, like many other medieval Scottish institutions, lacks the relative richness of the Burgundian and Habsburg archival material. While many local receivers' accounts appear to have survived until the early nineteenth century, a fire in the Exchequer buildings on 10 November 1811 destroyed much of the medieval financial documentation.²⁴ Evidence gained from the analysis of serial material, such as accounts, offers a practical solution to the problem caused by a lack of sources that explicitly describe these auditing institutions. A study of the accounts' *marginalia* is a good way to reconstruct their functioning, as the auditors will have used the Audit Chamber's technical language in their individual

²²Van de Pas (n 13) 639; Jean-Baptiste Santamaria, *La Chambre des Comptes de Lille de 1386 à 1419. Essor, Organisation et Fonctionnement d'une Institution Princièrè* (Brepols 2012) 69–71; Stein (n 3) 203.

²³Nationaal Archief (hereafter: NA), Grafelijkheidsrekenkamer/Registers (hereafter: GRReg), ns 28, 29 and 30.

²⁴Madden (n 18) 3.

annotations. Therefore, the accounts themselves provide important information about the development of auditing procedures.

The Scottish Treasurer's and Comptroller's Accounts are directly comparable with the Accounts of the Receiver-General of Holland, Zeeland and Friesland from this period and provide us with a good insight into the functioning of the Scottish Exchequer on the brink of the sixteenth century.²⁵ Both series are made up in the modern *codex* form, using the simple principles of the 'balance account'. While only two Comptroller's Accounts have survived, a relatively complete series of Scottish Treasurer's Accounts can be compared to the Accounts of the Habsburg Receiver-General and his successors, the Receivers-General of Noord-Holland.²⁶ Through a comparison of the way in which the accounts have been set up, the auditing process, and the *marginalia* showing the auditors at work, these series of accounts will make clear how cultures of accountability functioned in practice on both sides of the North Sea.

IV. Background

Before turning to the detailed examination of auditing practices at the brink of the sixteenth century, it is useful to briefly examine the origins and wider institutional context of both the Scottish Exchequer and the Audit Chamber of Holland.

1. Origins

The origins of the Scottish Exchequer are shrouded in mystery. Unlike its English counterpart, which could be described as a combination between the modern tax office and an auditing firm, the Scottish Exchequer only fulfilled the latter of these functions. In that respect, it can easily be compared to its fellow Audit Chamber in the County of Holland. According to Murray and Burnett, this type of audit had been in existence in Scotland since at least 1200.²⁷ The 1296 inventory of the

²⁵ Available as edition: *Accounts of the Lord High Treasurer of Scotland. Vol. 1–11* (General Register House 1877–1978). Note, however, that for instance most of the Treasurer's Accounts' editions omit important marginal annotations, which made it useful to study the originals: National Records of Scotland, Exchequer Records (hereafter: NRS, ER), n E21/1 up to and including E21/12.

²⁶ NA, GRRek, ns 175–196 and 335–349. The office of Receiver-General of Holland was discontinued after 1500. However, according to Serge ter Braake the Receiver-General of Noord-Holland took over many of its responsibilities. For instance, the travelling expenses of the councillors in The Hague were henceforth paid from his receipts. In Jacob Goudt's account for the year 1510, one marginal annotation refers to *folio* 3v of Jan van Oudheusden's first account from 1499, when he served as Receiver-General of Holland. A second annotation links this reference to Goudt's second account from 1502, clearly showing the connections between these series of records (Ter Braake (n 15) 29; NA, GRRek, n 344, f 4r).

²⁷ Athol L Murray and Charles J Burnett, 'The Seals of the Scottish Exchequer', (1993) 123 *Proceedings of the Society of Antiquaries of Scotland* 440.

archives in Edinburgh Castle lists six items explicitly named *compotum*. Their form and dating makes it likely that the recording of audits in rolls— and hence the auditing process itself— must have started in the last years of the twelfth century.²⁸

The audits in the County of Holland seem to have been of more recent origin. All related records consist of codices such as the *Recesboek*. Originally, all accountants had to appear before a special session of the comital council, presided over by the main financial clerk. From 1387 onwards, he was called *Tresorier* and became the most important official of the county's administration. The count himself was usually only present at the audit of the main Treasurer's Account. While quite large numbers of officials, nobles and clerics attended these events, there were clearly some financial specialists who were present far more often than the others.²⁹

During the first half of the fifteenth century, the financial organisation of both Scotland and Holland went through somewhat comparable reorganisations. While originally the *Tresorier* and the Scottish Great Chamberlain had been in charge of all receipts and expenses, this changed during the reigns of James I (r 1406–1437) and Philip the Good of Burgundy (r 1419–1467). James grew up at the English court of Henry V, from where he took many ideas back to his northern realm. Soon after his return he stripped the office of Great Chamberlain of many of its financial responsibilities through the creation of the fiscal offices of Treasurer and Comptroller.³⁰ Once he assumed full power in the County of Holland in 1432, Philip the Good also reformed its governmental system and abolished the *Tresorier*'s office. Henceforth part of the income would flow directly to the Receiver-General of all Finances, while the rest would be collected by the new Receiver-General of Holland and Zeeland. Special auditors had already been commissioned from the Audit Chamber of Lille to audit the Treasurer's Accounts since 1425. The latter's function as deputy in the count's absence would be fulfilled by the new Governor or *Stadhouder*.³¹

Only in 1447, Holland received its own Audit Chamber in The Hague. Between 1425 and 1446, three special commissaries for the auditing of the

²⁸Taylor (n 20) 362. The fact that the Exchequer's first series of written documents consists of parchment rolls strengthens this hypothesis. In England, France, Normandy as well as Flanders, the oldest accounts preserved from the twelfth century are all rolls, see Bryce Lyon and Adriaan Verhulst, *Medieval Finance. A Comparison of Financial Institutions in Northwestern Europe* (De Tempel 1967) 45–47. In Burgundy's ducal administration, until 1335 all accounts were rendered in this same form, and were replaced by *codices* from that point onwards. This trend is also visible in contemporaneous records from the city archives of Dijon (Patrice Beck, 'Le vocabulaire et la rhétorique des comptabilités médiévales. Modèles, innovations, formalisation. Propos d'orientation générale' (2012) 4 *Comptabilité(S)* <<https://comptabilites.revues.org/840>> accessed 17 September 2018).

²⁹Brokken and De Schepper (n 13) 22; Damen (n 15) 85–86.

³⁰Murray, *The Comptroller* (n 17) 2–3.

³¹Damen (n 15) 86–87.

accounts of Holland and Zeeland were appointed every year. Most important among them was Audit Master Bartelomeus à la Truye from Lille. His death in 1446 led to the formalisation of the auditing organisation in Holland into its own Audit Chamber. Essentially, though, the auditors of The Hague always formed a subsidiary department of the central Chamber of Lille.³²

By contrast, the Scottish Exchequer in this period formed an event rather than an institution. However, as Chalmers pointedly remarks, ‘it was a very protracted and complicated event which required much hard work, patience and expertise on the part of its staff’.³³ The auditors were appointed on an annual basis by royal writ under the quarter-seal at the end of the Whitsunday term, one week before the start of the proceedings. When not in use, the Exchequer records were stored in the register house of Edinburgh Castle. These were then moved to the location of the audit. Unlike the Audit Chamber of The Hague, which gained its office in the old comital residence midway through the fifteenth century, the Exchequer only received its own building in 1554. In the course of the fifteenth century, however, Edinburgh increasingly became its fixed location. Until 1554, it usually convened in the ‘chekkar house’ that was rented annually for that purpose in the ‘place of the Black Friars’ in that city.³⁴

2. Institutional position

Institutionally, the Habsburg Audit Chambers were an instrument of the ducal council, more specifically the part that busied itself with cases related to the ducal finances and domains. While its constitution and form went through many changes in this period, essentially this ‘financial council’ already carried out most of the functions of what would from 1533 onwards be called the ‘Council of Finance’. This council carried a responsibility over the Audit Chambers and the Receiver-General, who was, however, usually a member of this central council himself. When a local accountant wished to appeal against a decision of the Audit Chamber, these cases would logically be handled by the financial experts of the ducal council. The audits were an instrument to protect and preserve the ducal income and possessions (Figure 1).³⁵

In Scotland, this system was built up slightly differently. Local receivers paid their receipts to two officials, the Treasurer and the Comptroller. In the reign of James IV, Scottish royal finances were clearly delimited into ‘casualty’

³²Jansma (n 13) 170–171; Aerts (n 13) 179–180; Damen (n 15) 132–136; Stein (n 3) 202–206 and 208.

³³Chalmers (n 19) 116.

³⁴Murray, *The Procedure* (n 17) 90–93; Damen (n 15) 132–134; Stein (n 3) 206.

³⁵Brokken and De Schepper (n 13) 22–23; Herman Coppens, ‘Raad van Financiën’ in Erik Aerts and others (eds), *De centrale overheidsinstellingen van de Habsburgse Nederlanden (1482–1795)* (Algemeen Rijksarchief 1994) 497–501; Van de Pas (n 13) 640–641; Aerts (n 13) 174–176.

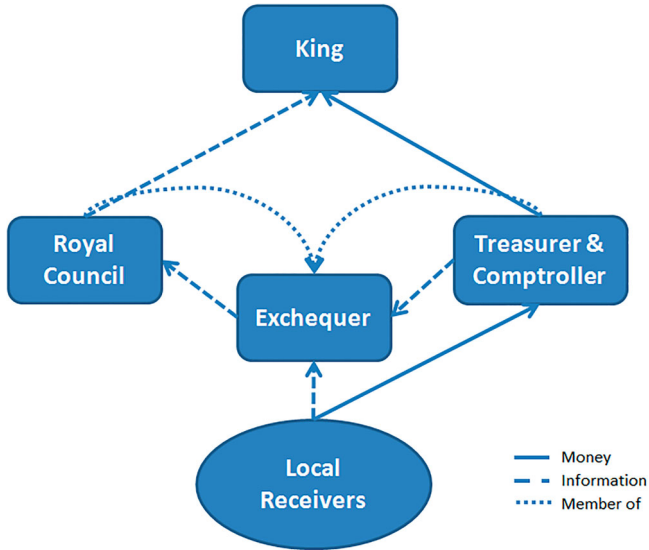


Figure 2. Structure of the Scottish fiscal institutions.

Chamber. A copy of a charter found between the folios of the Memorial Book sheds light on their political counteractions against the 1496 merger of the Chambers to Malines. Two *procureurs*, Aelbrecht van Loo and Anthonis Janszoon, were delegated to protest against this course of events at 6 June 1496. The representatives appealed against the decision to merge the Audit Chambers because it was 'against earlier charters and promises made by our merciful lord'.³⁸

The representatives of the cities and nobility of Holland did not want to remove the audits too far out of their personal control. Particularistic sentiments in favour of an own institution might have combined with irritations about increased travel costs to strengthen their opposition. Most importantly, the audits formed a protection against the arbitrary actions and corruption of officials. In the past, judicial offices such as bailiwicks in Holland had often been farmed out to the highest bidder, removing them from the direct control of the duke and his audit chamber. The protests against the centralisation of the audit chambers should be seen in the light of a possible loss of control that the States wished to prevent, in this case with success.³⁹ Even before the transfer of the archives from The Hague to Malines had been completed, the whole operation was

³⁸Van de Pas (n 13) 634–635; NA, GRReg, n 29, second part, f 4r and charter laying between f 3v and f 4r: '...mitsgaders oick van letteren ende promisien bij zijnder genaden ter eerst van dien gedaen'.

³⁹Stein (n 16) 22–24.

cancelled. In August 1498, auditor Lucas van Teylingen noted various pieces of furniture that had been obtained for the restored Audit Chamber.⁴⁰

In Scotland, we do not find such signs of a regional appropriation of the auditing institutions. As has been mentioned before, the Exchequer remained itinerant for a much longer time than the Burgundian Audit Chambers. Alice Taylor stresses the intimacy between 'central' and 'local' government in high medieval Scotland. The local Sheriff became a central auditor when the court arrived in his locality. The auditors were intimately linked with the person of the king and his court, forming part of an interrelated elite that governed Scotland.⁴¹ The audit procedure was institutionalised and formalised, but not *geographically* centralised until well into the sixteenth century. For a long time, Scottish central government did not possess a separate institutional form that existed autonomously from the local sheriffdoms. The travelling audit reflects this inherently localised way of ruling that was quite different from that of the Burgundian and Habsburg dukes in this period.⁴²

Both the Habsburg Receiver-General and the Scottish Treasurer and Comptroller were part of the bodies that bore the responsibility for the audition of their own financial administrations. However, this should not have influenced the objectivity of the audits. The Scottish Treasurer and Comptroller were never present as auditors when their own financial administrations were scrutinised before the Exchequer, while the Receiver-General never served as auditor in the first place. He sparsely attended meetings of the Financial Council that supervised the Audit Chambers, just when his presence was required. It should be noted, however, that the members of the Financial Council were often chosen from amongst the receivers and the staff of the Audit Chambers. Furthermore, in both Scotland and Holland accountants and auditors usually stemmed from the same social class and family networks. This meant that part of the efficiency of the audits depended upon their personal discretion and loyalty towards the prince.⁴³

V. From procedure to practice: audits and accounts

In his *Dialogue*, Richard Fitz Nigel remarks that the duties of institutions like the Audit Chamber of Holland and the Scottish Exchequer 'need but few words to explain, but demand almost endless labour, as those know who have learned by experience'.⁴⁴ This labour was not conducted according to the personal whimsies

⁴⁰NA, GRReg, n 29, second part, note between f 5v and f 6r.

⁴¹Taylor (n 20) 361 and 423–430.

⁴²Taylor (n 20) 364–366 and 398.

⁴³Murray, *The Procedure* (n 17) 116; Coppens (n 35) 506.

⁴⁴Charles Johnson, FEL Carter and DE Greenway (ed and tr), *Dialogus de Scaccario or The course of the Exchequer by Richard, Fitz Nigel and Constitutio domus regis or The Establishment of the royal household* (Clarendon Press 1983) 26.

of the clerks and auditors, but firmly rooted in a fixed, written bureaucratic tradition.

In his Lille ordinance, John the Fearless describes three main functions for the Audit Chambers, which seem quite applicable to all institutions of this kind. Firstly, they had to audit and check every account of the ducal receivers, customs officers and other accountable officials. This can be described as the Chamber's administrative or *fiscal* function. Secondly, the auditors had to register and preserve all relevant ducal ordinances and charters, besides copies of the audited accounts and their related quittances. This was the *archival* function, which allowed to inform and advise the central government on varying issues. Thirdly, the Chamber played an important role in the preservation of the domain. If the duke's rights were infringed upon, the auditors had to act and correct this illegal behaviour. This was its *judicial* function and capacity.⁴⁵

Olivier Mattéoni describes the Audit Chamber of Paris as a 'royal instrument of reform'. The time of the audit was the ideal moment to spread ideas about good administrative practices among the accountants.⁴⁶ Erik Aerts also argues that the true value of the audit chambers was the introduction of a formalised, strict auditing routine according to uniform written administrative procedures.⁴⁷ The series of accounts that were archived by our two auditing institutions clearly show how periods of more stringent financial control coincided with innovations in the format and structure of these administrative documents. The three overlapping functions of the audits forced an administrative culture upon the officials.

1. *Audits*

The most important task of Exchequer and Audit Chamber alike was the auditing of all governmental officials that bore a financial responsibility. These audits took place according to a fixed procedure, which functioned rather similar in both institutions.

In Holland, the audit started with a formal process called *redditio*, in which two copies of the account were handed over to the auditors. This was accompanied by an oath of the accountant in the hands of the President, in which he swore that his documents contained nothing but the truth and followed the instructions in the ducal ordinances. Now, the *examinacye* could begin. An Audit Master and Auditor checked every entry, supported by documents such

⁴⁵Paul Thomas (ed), *Textes Historiques sur Lille et le Nord du France avant 1789*, I (É Raoust 1931) 76–80.

⁴⁶Olivier Mattéoni, 'Vérifier, corriger, juger. Les chambres des comptes et le contrôle des officiers en France à la fin du Moyen Âge' (2007) 641 (1) *Revue historique* 31, 58.

⁴⁷Aerts (n 13) 92–93.

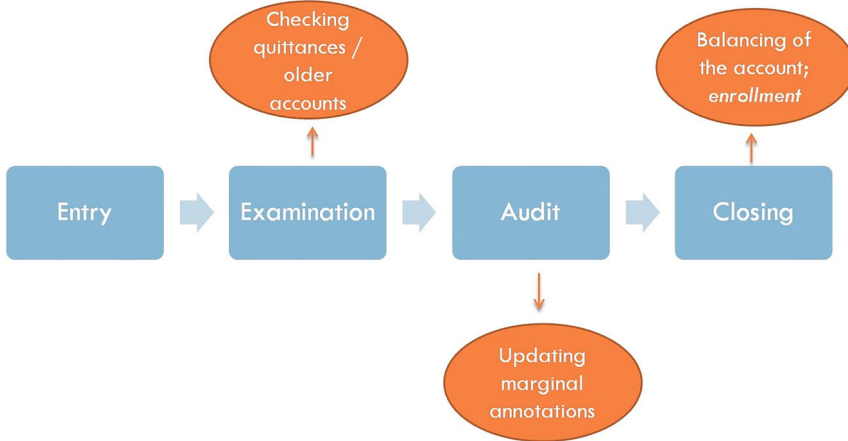


Figure 3. Late medieval auditing processes in Scotland and Holland.

as accounts from previous years and quittances. When this had been completed, the accountant himself was asked to clarify unclear entries in the *audicye*. Various marginal annotations aided the auditors in this process. Finally, when all entries had either been accepted or rejected, the account was balanced by the calculation of the totals of receipts and expenses. The *summa summarum* or ‘sum of all sums’ was noted at the end of the document together with the location and date of the audit, and signed by the auditors. This completed the *sluyten*, the closing of the account by the Audit Masters in the company of the President (Figure 3).⁴⁸

Likewise, the Scottish bailies, customars and other accountable officials received a yearly summons to appear before the Lords Auditors. The audit process began with the formal ‘entry’ of the account on the day detailed in the Exchequer’s writ, accompanied by an oath of truth. The ensuing auditing process could take multiple days, during which the auditors checked the entries and calculated the sums of the account with the help of the abacus. From the end of the thirteenth century onwards, accountants seem to have been asked to provide written authorisations for extraordinary expenses and allowances. When the official had answered all questions satisfactorily, the Lords Auditors closed the account.⁴⁹ After these proceedings, the accountable officer received one of the audited copies of the account, which was called his *eque*. This term stemmed from the phrase *et sic eque*, which ended a closed account if the ‘charge’ and ‘discharge’ sides were equal. Just as in Holland, the balance of an

⁴⁸Brokken and De Schepper (n 13) 44–46; Damen (n 15) 144–145; Stein (n 3) 209–210.

⁴⁹Murray, *The Procedure* (n 17) 96; Madden (n 18) 26; Taylor (n 20) 365.

account was usually carried forth to the next account of a certain official until he quit his office.⁵⁰

Since the Audit Chamber and Exchequer essentially functioned as the controlling and debt-collecting agencies of their respective princes, their auditors needed certain judicial powers to handle the cases resulting from the audits. Apart from providing them with the means to enforce their fiscal authority, the auditors' judicial work might have contributed to the wider impact of the culture of accountability that was closely connected to them.

The Habsburg Audit Chambers had the right to force accountants to adhere to their commands '*par sentence et pour droit*', usually with pecuniary penalties. For instance, when an accountant failed to appear at the audit at the time and date specified in the auditors' summons without having secured permission to do so, he would have to pay for this disrespect of the regulations. The height of such fines was linked to the severity of the offence, and could vary from twenty to forty pounds of 40 Flemish Groats according to the Lille ordinance of 1539.⁵¹ Other motivations for monetary punishments were the inclusion of an expense that had not been paid, or appeared twice in the account, or a receipt which had not really been collected. In such cases, the amount of the fine was usually related to the size of the fraudulent entry, at the Chamber's discretion.⁵²

In more extreme cases, the auditors could decide to fire an official by (temporarily) replacing them. This was a severe form of punishment, which would seriously harm the reputation of the involved accountant. In cases of fraud or continuing disobedience, the auditors could also confiscate goods of the accountant to compensate the duke for the income lost through the criminal actions. When Jan Baillart, Receiver-General of Brabant from 1429 until 1431, neglected the summons from the Audit Chamber for two years on end, he lost both his office and his possessions and was even imprisoned for twenty years. If an accountant or his heirs disagreed with the chamber's judgement, they could seek a re-evaluation of their case by the Financial Council, which served as a court of appeal in such cases.⁵³

In Scotland, the auditors likewise used fines to punish accountants who failed to attend the auditing sessions of the Exchequer. In this period, that penalty was usually set at £10. Similar amounts of money were charged to accountants who failed to end their account in a correct fashion. Interestingly, just like in the Habsburg Chambers, the Exchequer could also confiscate goods of disobeying officials. In 1503, a proclamation made in Edinburgh warned all the

⁵⁰Murray, *The Procedure* (n 17) 97; Murray, *The Comptroller* (n 17) 27; Madden (n 18) 37.

⁵¹This was a relatively substantial amount of money. In this period, a master builder, who was one of the best paid wage workers, earned around £66 on an annual basis: Damen (n 15) 231.

⁵²Mireille Jean, *La Chambre des Comptes de Lille. L'institution et les Hommes (1477–1667)* (Ecole des chartes 1992) 45–46; Brokken and De Schepper (n 13) 50–52.

⁵³Jean (n 52) 45–46; Brokken and De Schepper (n 13) 50–52.

‘chamberlains, sheriffs, custumars, bailiffs of burghs and stewards, rentallers, farmers and all other officers that owe compt to the Exchequer’ to make sure that their accounts were audited and closed correctly. If the accountants failed to do so, they would lose their offices, and their goods and lands would be seized for the sums due to the king.⁵⁴

2. Form and scope

It is clear that during the reign of James IV, the Scottish Treasurer’s Accounts went through some quite substantial developments. Whereas the single account preserved from the 1470s presents an unorganised mass of data barely separated in different entries, by 1512 numerous formatting techniques were employed that greatly improved the presentation of information in this written record of the Treasurer’s financial acts. Interestingly, the Scottish accounts by this time closely resemble their Burgundian and Habsburg counterparts. The size as well as organisation of the codices of the Scottish Treasurer are quite similar to the accounts created by the Receivers-General of Holland, Zeeland and Friesland in the last decades of the fifteenth century.

One major difference is the size of the entries. Whereas in Scotland, the majority of the receipts or expenses did not require more than a few lines of text, the Accounts of the Receiver-General were usually accompanied by lengthy explanations. Patrice Beck even observed that the Burgundian accounts ‘were as much about story-telling as about accounting’.⁵⁵ It is probable that the entries became longer over time due to the continuing critical remarks of the auditors, always asking for more quittances and other details. This does not necessarily mean that they were ‘better’ than their Scottish counterparts. We should not forget that while the Habsburg auditors worked all year round, the Scottish Lords of Exchequer were only appointed for a few months’ at a time. During this short period, every account needed to be processed. This might have been a stimulus for briefer formulations, especially due to the fact that many of the entries were recurring in nature.

The temporal scope of accounts in Scotland was far less stable than that in Holland. There, the accounts covered neatly distinguished periods of one calendar year from the first of January to the thirty-first of December. The Memorial Book of the Audit Chamber of Holland shows that it was quite exceptional for an official to account for multiple years at one time. A letter from 16 August 1490 signed by the Bailiff of Schoonhoven, Zweer van Brakel, states that he is unable to attend the audit due to military obligations.⁵⁶ A corresponding entry in the Memorial from 14 October of that same year states that he would *exceptionally* be allowed to account

⁵⁴Murray, *The Procedure* (n 17) 96–97.

⁵⁵Beck (n 28) 1.

⁵⁶NA, GRReg, n 28, letter between f 81v and f 82r.

for two years at next Christmas.⁵⁷ This shows how serious the auditors tried to enforce the annual auditing practice.

By contrast, the scope of the Scottish Treasurer's Accounts for this period varied between four years and a few months. While the first account of Sir William Knollis lasted from 4 June 1488 until 26 February 1492, the last account of Andrew Stewart only covered the period from 14 August until 14 October 1512.⁵⁸ Still, there is a visible tendency towards a more stabilised temporal scope of the Treasurer's Accounts during this period. After the 1490s they generally ended in summer, and from 1505 onwards generally covered a single year from audit to audit. Andrew Stewart's second account, which was terminated after just a few weeks, was an exception. According to Sir James Balfour Paul, he might have been dismissed due to unsatisfactory conduct, dying a few years later in 1518 in a state of bankruptcy.⁵⁹ Whatever dates they covered, the Treasurer's Accounts were almost always audited in summer, at the end of the regular Exchequer.⁶⁰

These are just a few examples of the developments that can be observed in the Scottish accounts from this period. The accounts in Holland were rather more stable, having reached a somewhat definitive form after the arrival of the Burgundian dukes in the first half of the fifteenth century.⁶¹ Table 1 lists a number of elements in the form and contents of the accounts that changed in this period of research. I will argue that the closer involvement of James IV's councillors was an important factor in this auditing revolution. This development is shown most clearly by the accounts' *marginalia*.

3. *Marginalia*

In his satire about the Audit Chamber of Paris and its Audit Masters, Rabelais makes one of his characters cry out: '*Par la royne des Andouilles, toutes les hieroglyphiques d'Égypte n'approchèrent jamais ce jargon*'. Thus, he compared the auditors' technical terminology with the ancient Egyptian picture language.⁶² The Accounts of the Treasurer of Scotland and the Habsburg Receiver-General truly contain numerous mysterious marginal annotations. Sometimes these served to correct entries, at other times they were meant to remind the auditors that further steps were to be taken before an account could be closed. Now that it has been established that the form of accounts changed in our period of research, it is necessary to look at the audit itself and the traces it left in these fiscal records.

⁵⁷NA, GRReg, n 28, f 121r.

⁵⁸NRS, ER, ns E21/1 and E21/11.

⁵⁹Sir James Balfour Paul, *Accounts of the Lord High Treasurer of Scotland, IV* (General Register House 1902) xii–xiii.

⁶⁰Murray, *The Procedure* (n 17) 115–116.

⁶¹Stein (n 16) 14.

⁶²Mattéoni (n 46) 31–32.

Table 1: Audits of the Scottish Treasurer's and the Receiver-General of Holland's Accounts, 1477-1515.

	Scotland, 1477	Scotland, 1515	Holland
Temporal scope accounts	Widely varying	Varying, but closer to annual accounts	One calendar year
Format accounts	Relatively small codices	Large account books	Large account books
Author marginal annotation	Accountant and Auditors	Accountant and Auditors	Auditors
Indexation techniques	Very limited	Yes	Yes
Marginal annotations	Few	Many, mainly single terms and small notes	Many, lengthy explanations
Auditing symbols	Few	Many	Many
Use of a technical auditing language	Somewhat limited	Extensive	Extensive

From the arrival of the Burgundians in 1425, the Holland accounts started to be filled with annotations. A note in one of the first accounts checked according to the new procedure shows how important these were for the auditors' work. When they found that the margins were too tight, it was pointedly remarked that henceforth, 'the *Tresorier* must ... draw up his accounts in larger books and leave bigger margins so that decisions and corrections can be made more easily'.⁶³ Unlike in the accounts from Holland, both auditors and accountants in Scotland made use of the margins for their annotations. Accountants used the margins for indexation techniques, for example by adding capitalised city names in front of a series of related entries.⁶⁴ Smaller notes that were clearly made during the audit, however, show hands and colours of ink differing from those of the main text.

Annotations consisted of a combination of symbols and textual comments. One recurring symbol, a horizontal line crossed by two vertical bars, seems to have been used in both countries.⁶⁵ In Holland, this was often combined with a *locatur* marginal comment, the beginning of every sentence of the annotation being underlined to group them under this symbol.⁶⁶ The Habsburg auditors also used this particular symbol to draw attention to final sums in the accounts. Intriguingly, one horizontal and two vertical bars were used when the accountant

⁶³Stein (n 3) 211–212: '*Face le tresorier d'ores en avant ses comptes en plus grant volumes et laisse plus grant marge pour plus aisement fere les arrests et corrections*'. Jean-Baptiste Santamaria describes how this same process had taken place in Flanders half a century before (Santamaria (n 22) 186–187).

⁶⁴NRS, ER, n E21/5, f 3r.

⁶⁵In Scottish accounts for instance: NRS, ER, n E21/1, f 4r, 50r and 51r; E21/2, f 62r and 95v; E21/4, f 45r.

⁶⁶For example: NA, GRRek, n 196 f 2v.

had a debt to the Audit Chamber, but two horizontal and one vertical bar were used when it happened to be the other way around.⁶⁷ Jean-Baptiste Santamaria has found similar examples of the use of these particular symbols in the accounts audited by the Audit Chamber of Lille.⁶⁸ This suggests that they formed an integral part of the working method of all Burgundian and Habsburg auditors.

Another way in which the auditors drew attention to entries was by drawing a cross or even a straight horizontal line in the margin. Sometimes, whole rows of entries were ‘checked’ with marginal crosses.⁶⁹ The fact that in the Scottish Treasurer’s Account for the year 1496, two different colours of ink were used for marginal crosses on different folios, suggests that different auditors might have been at work in the same account.⁷⁰ When the auditors did not accept an entry or when it contained a mistake, it was simply crossed out. For instance, when Sir William Knollis wrote the wrong place-name in one of his charge entries in the Treasurer’s Account for the years 1488–1492, one of the auditors stroked out the text and wrote *Aberdower*, the correct location, above it.⁷¹ As Martine Aubry remarks, it is often difficult to establish who was responsible for an erasure in the account.⁷² While in this case a different ink colour makes it likely that the correction was carried out by an auditor rather than the accountant, it is not always easy to distinguish between corrections before or after the audit.

The marginal annotations sometimes clearly show series of comments that outline new stages of the audit process. For instance, in the margin of one entry in Thomas Beukelaar’s account of 1500 the auditors remarked ‘summoned to the audit’, followed by a later note: ‘has been noted in the next account’.⁷³ In the charge section of the Scottish Treasurer’s Account for the years 1511–1512, one entry starting with *non onerat* relates how Andrew Stewart had failed to receive a certain sum of money. A first marginal comment from the auditors, *onerandum* or ‘to be received’, shows that they would not accept this at face value. A second comment makes clear that eventually, part of the more than 67 pounds was paid at a later stage.⁷⁴ These examples show how *marginalia* allow to reconstruct the phases in the auditors’ work to a surprising degree of detail.

From Paris to Edinburgh, the auditors also made use of a technical language – Rabelais’ *jargon* – for their annotations. I will name a few as illustrations of this

⁶⁷NA, GRRek, n 344, f 216 and 217r.

⁶⁸Santamaria (n 22) 179.

⁶⁹NA, GRRek, n 344, f 55r.

⁷⁰NRS, ER, E21/4, f 24r and 30r.

⁷¹NRS, ER, E21/2, f 6v.

⁷²Martine Aubry, ‘Le comptable au travail: les signes techniques en marge des comptabilités lilloises (1291–1369)’ (2012) 4 *Comptabilité(S)* <<https://comptabilites.revues.org/1128>> accessed 17 September 2018.

⁷³NA, GRRek, n 186, f 35r: ‘zij ontboden om te rekenen’ and ‘gestelt in de navolgende rekening’.

⁷⁴NRS, ER, E21/10, f 2v: ‘inde onerat X lb’ or ‘thereafter received 10 pounds’.

practice. In the Habsburg accounts, *debet quittanciam* signified that the accountant had forgotten to hand over written proof for the corresponding entry, while *sciatur* meant that he would have to provide further oral explanation. After the interrogation had taken place, *transit* signified the approval of an entry, while *non-constat* or *non-probatum* meant that the provided evidence was not satisfactory. When the auditors used the *videatur* comment, an entry needed to be traced in an older register. *Loquatur* was used to point out that an entry required further consideration before it could be accepted. Somewhat similar in use was the *caveatur* annotation: literally meaning: ‘take care!’ *Radiatur* was used to highlight a cancellation of (part of) a sum. At times crossing out an entry was not enough to make clear that the auditors would not allow it to pass the audit. In that case, they used the feared *royé* annotation.⁷⁵

When the Scottish auditors marked an entry with a marginal *Respondebit*, it would have to be checked with a different government official.⁷⁶ *Sub periculo comptantis* was used when the auditors could not check the validity of an expense, but were willing to pass it ‘at the risk of the accountant’. If any problems would arise after closing the account, he would bear a personal responsibility for the money involved in this particular transaction.⁷⁷ The term *Prescribitur* was used when the auditors discovered a double entry, which had appeared in the account before.⁷⁸ *Abest* or ‘missing’ was used when the accountant was unable to provide proof of an expense.⁷⁹

While the Habsburg auditors used the efficient, abbreviated auditing terms in every account, most of their margins are filled with extensive comments of varying nature. The first account of Thomas Beukelaar, Receiver-General in 1490, will illustrate this point. At the seventh folio, a marginal comment states: ‘[as is] shown by this remission’. The corresponding entry contains information about a certain sum of *haartgelden*, a form of taxation, which should normally have been paid by the people of Beverwijck. However, it had appeared from one of the accounts of local receiver Claes de Vries that they had failed to fulfil this obligation for fourteen years in a row. Because of their poverty, the duke concluded a deal with the villagers. In exchange for a letter of remission for the outstanding tax-debt, they had paid him a fixed sum of money. Therefore, the Receiver-General’s entry about the original tax ended with *niet* or ‘nothing’. The auditors’ comment shows that they accepted the validity of this act, proved by the ducal remission.⁸⁰

⁷⁵Aerts (n 13) 198; Sylvie Bepoix and Fabienne Couvel, ‘Rendre bon compte en Bourgogne à la fin du Moyen Âge: le dire au travers des ordonnances et le faire selon les mots des receveurs’ (2012) 4 *Comptabilité(S)* <<http://comptabilites.revues.org/1195>> accessed 17 September 2018; Santamaria (n 22) 183–185; Stein (n 3) 210.

⁷⁶Murray, *The Comptroller* (n 17) 24.

⁷⁷Madden (n 18) 29.

⁷⁸NRS, ER, E21/1, f 50v and 51r.

⁷⁹NRS, ER, E21/4, f 24r, 28v and 31r.

⁸⁰NA, GRRek, n 186, f 7r.

These elaborate marginal explanations are a phenomenon that set the Holland auditors' annotations apart from those of their Scottish colleagues. As has been observed, these normally used abbreviated terms and signal words instead of elaborate descriptions. However, it is interesting to note how during this period, the *quantity* of marginal annotations in the Scottish Treasurer's Accounts increased as their structure became more professional. While the account for the years 1473–1474 contained <10 annotations in total, four decades later the margins of almost every page were filled with a wide variety of comments and finding aids. Just as in the form of its accounts, the Scottish audit practice seems to have gone through a phase of innovation in a period during which no major changes occurred in Holland.

VI. Auditors

The auditors who filled the accounts of numerous officials with their comments and corrections were not necessarily these accountants' favourite government officials. In 1415, the Brabantine nobleman Jan van Grimbergen complained about the interference of the recently established Audit Chamber of Brussels with his work as *Tresorier-Generaal*. Rather than being confronted with the need to supply written proof for his fiscal transactions, he wished to be audited by the ducal council. These older audits had been conducted as if among friends, based upon trust: '*goeder trouwen*'. Intriguingly, just this case proved the need for a control by professional auditors: five years later Grimbergen was banished from the duchy due to a corruption charge.⁸¹

This example raises some interesting questions about the staff of the Scottish Exchequer and the Audit Chamber of Holland. Who were the people that shaped the audits on the brink of the sixteenth century? Usually, the Habsburg Audit Masters were not university educated, but gained necessary knowledge and experience through a master-apprentice system similar to that used in many other industries. Besides them, the Audit Chamber of Holland was also supported by an auxiliary staff of an usher, messengers and writing clerks.⁸² This was also the case in the Scottish Exchequer, where members of the royal chancery used to be temporarily assigned to assist its auditing work.⁸³ While the Holland auditors have been studied extensively by Damen and Ter Braake, no prosopographical studies of Scottish Lords Auditors have been conducted as of yet.⁸⁴

This is rather unfortunate, because the efficiency of the Scottish Exchequer seems to have varied substantially depending on the composition of its body of auditors. Trevor Chalmers remarks that during the reign of James III

⁸¹Stein (n 3) 199–200.

⁸²Van de Pas (n 13) 639.

⁸³Murray, *The Procedure* (n 17) 91–92.

⁸⁴Damen (n 15); Ter Braake (n 15).

(1460–1488), the Exchequer had become increasingly ineffective. In this period, James relied almost exclusively on a narrow body of trusted advisors. The professional staff of the Exchequer, mainly formed by the Comptroller and the Director of Chancery, did not possess effective connections with the inner circle around the king. Therefore, they lacked the executive power to follow through business arising during the audit. Many issues regarding the accounts had to be referred back to the king or his council by a marginal note stating *consulendus est rex* or *consulendi sunt domini de officio*. This greatly hampered the auditing procedure, because royal decision-making lacked swiftness and fixed methods in its responses to these requests.⁸⁵

A striking example of this contrasting development could be observed in 1484, when a fire destroyed a mill at the east end of Linlithgow. The Chamberlain of that town sent a report of these events to the Lords Auditors, inquiring how he should act in this situation. However, rather than making a decision themselves, the auditors stated that ‘the King is to be consulted whether it were better to rebuild the mill or not’.⁸⁶ This case is exemplary of the limited power of the Scottish officials under James III, an extreme contrast with the way in which the Habsburg auditors handled such issues.

At 26 September 1494, the farmer of Vlieland sent a letter of complaint to the Audit Chamber of Holland. According to Jan Benninck Claiszoon, he had incurred large costs for the repair of a fortification against the East Frisians, which was not his responsibility. The Memorial Book in which this note was preserved includes an entry that describes how the auditors handled the case. Rather than accepting the required reduction in farming income needed to cover the repairs, they requested further information from the Mayors of Vlieland. At 28 October of the same year, these confirmed that the fortification on the island had fallen into disrepair and was currently uninhabitable. Satisfied that the ducal rights were not being infringed upon, the auditors proceeded to conclude a deal with the farmer to restore the domain to its proper state. Many similar cases point at a close and independent involvement of the Audit Chamber with the management of the ducal domain, a clear contrast with Scotland before the 1490s.⁸⁷

From the accession of James IV in 1488, however, the royal inner council closely involved itself with Exchequer proceedings again. Even if after 1491 the audits were increasingly conducted by a professional rather than political staff, the Exchequer retained much of the autonomy it had experienced during the first years of the new reign. A reliable sign of this development is the fact that the references to the king sharply declined in this period, completely disappearing after 1508.⁸⁸

⁸⁵Chalmers (n 19) 117–119.

⁸⁶Murray, *The Procedure* (n 17) 112.

⁸⁷NA, GRReg, n 28, f 7r and note between f 7v and f 8r.

⁸⁸Murray, *The Procedure* (n 17) 112; Chalmers (n 19) 120–124.

Table 2: Most active auditors of Treasurer's Accounts in the reign of James IV (1488-1513), based upon signatures at the closing of the accounts (NRS, ER, E21/2; E21/3; E21/5; E21/6; E21/7; E21/8; E21/9; E21/11 and E21/12). This information is missing for accounts E21/4 and E21/10.

Auditor	Audits
William Elphinstone, Bishop of Aberdeen	9
King James IV	8
Henry Allan, Archdeacon of Dunblane	7
Sir John Ramsay, 1st lord of Bothwell	5
Sir Robert Colville	5
Matthew Stewart, 2nd earl of Lennox	4
Gavin Dunbar	4
David Hamilton, Bishop of Argyll and Abbot of Dryburgh	4
Gillespie Archibald Campbell, 2nd earl of Argyll	3
Andrew, Bishop of Moray	3
James Riddoch of Aberlady, Comptroller	3
Master Richard Robinson	2
John Fraser, Dean of Restalrig, Lord Clerk Register	2
James Abercrombie, Abbot of Scone	2
Sir John Stirling	2
David Arnot, Abbot of Cambuskenneth	2
John Hepburn, Prior of St Andrews	2

While the Scottish auditors were no fixed body, but appointed on an annual basis, a brief investigation of recurring Lords Auditors during the reign of James IV shows a high degree of continuity. A stable group attended audits for several years (see Table 2), thereby ensuring that a common institutional framework of experience would be carried on through the sessions of the Exchequer. In the accounts from the first decade of James IV's reign, we encounter a few signees who had already been part of the auditing commission in 1474. Master Richard Robinson is one of them, staying active until at least 1496. Alexander Inglis, Archdeacon of St Andrews, was another veteran who appeared both in 1474 and 1492. Most prominent under the auditors is not James IV himself, who signed at least eight accounts during his reign, but the highly experienced prelate and diplomat William Elphinstone, Bishop of Aberdeen. He appeared in all auditing commissions until his death in 1514.⁸⁹

Just like the Audit Chamber of Holland, the Scottish Exchequer also made use of supporting clerks. However, it appears that these never featured among the men who signed the accounts. For instance, royal secretary Master Patrick Panitar is mentioned at the start of various Treasurer's Accounts, but never actually signed them. Perhaps he was not deemed important enough to provide credence

⁸⁹Leslie J Macfarlane, 'Elphinstone, William' (2016) *Oxford Dictionary of National Biography* (2016) <www.oxforddnb.com/view/article/8753> accessed 17 September 2018.

to the important closing act.⁹⁰ On the other hand, this same treatment seems to have been given to two high clerics in the small interim account of 14 August until 29 October 1512. Bishop David of Galloway and Commendatory Abbot Cuthbert Baillie of Glenluce are mentioned as auditors on the first folio, but did not sign the account.⁹¹ The audit of the Treasurer's Account was a lengthy proceeding that could take days, especially in this case regarding Andrew Stewart's early resignation. Most of the auditors were important men who also fulfilled other governmental positions. This might explain why they were present at the opening of a session, but might have gone off on another errand by the time it was closed.

Nonetheless, the example of Master Patrick shows that many others might have supported the Exchequer proceedings, but have now escaped from our view due to a lack of written evidence. Trevor Chalmers even suggests that such 'fairly humble individuals' might have been responsible for the majority of the auditing work. During the reign of James IV, however, he too concedes that those 'professionals' were usually higher clerics, at times even royal councillors.⁹² It seems like a combination of skilled, educated men and direct access to the circle around the Scottish monarch positively influenced the effectiveness of the Exchequer audits in this period. Just like in Brabant after the introduction of the Burgundian audit system, a stepping up of control made it much more difficult for fraudulent officials to conduct their crimes unpunished and unseen. As many examples testified, decent auditors sufficiently backed by their prince were a powerful tool in the hands of any capable ruler.

VII. Conclusion

'But let no man, however wealthy, flatter himself that he shall escape unpunished if he act amiss; for of such it is written, "Mighty men shall be mightily tormented"'.⁹³ While Richard Fitz Nigel points towards divine justice, institutions like the one described in his book made and continue to make sure that fraudulent officials would not escape their earthly ordeal. Just like nobleman Jan van Grimbergen, the Dutch politicians that had to step down related to the 'Teeven deal' were punished because they ultimately failed to hide their fraudulent actions behind a messy administration.

The auditing procedures outlined in this paper show great similarities between the working methods of the Lords Auditors in Edinburgh and the Audit Masters in The Hague. Both made use of a comparable technical auditing language and various symbols to improve the speed and quality of their procedure. Still, the

⁹⁰NRS, ER, E21/10, 11 and 12.

⁹¹NRS, ER, E21/11.

⁹²Chalmers (n 19) 147–148.

⁹³Johnson, Carter and Greenway (n 44) 1, citing Wis of Sol 6:7.

length and amount of detail in the annotations from the Holland accounts in this period dwarf the marginal comments found in their Scottish counterparts. Whereas in Holland a mere consolidation of an accounting culture that had been introduced roughly fifty years before could be observed, in Scotland the reign of James IV seems to have formed a radical shift towards more professional audits and a stricter enforcement of accountability. The accounts themselves are testimony to this development. In 1474, the Scottish Treasurer presented a small, unclear codex to the auditors. The entries were grouped in a continuous flow of text, annotations only occurred very sparsely. When one compares this with a Treasurer's Account from the 1510s, it seems like one has stumbled upon an entirely different type of record. In four decades time, the Scottish accounts developed to a point where they started to resemble their Habsburg equivalents.

Here, we see a combination of various forces of institutional change at work. At the one hand, 'evolution' as proposed by Kypta occurred in the form of the accounts, as indexation techniques were developed and elaborated upon by subsequent Treasurers. At the other hand, major changes occurred in the effectiveness and decisiveness of the Exchequer that were clearly related to political developments. James IV and his councillors personally involved themselves with the auditing procedures, a marked difference to the situation during his father's reign.

This forms the most tangible diverging element in the Scottish and Habsburg audits. While both institutions made use of a range of supporting staff members besides the officially ordained auditors, in Scotland these temporarily became *more* rather than *less* politically involved. Intriguingly, this contrary development seems to have resulted in a similar audit practice. Even when the royal councillors had left the work to the (high) clerics who were usually involved with the finances of the Scottish realm again, the Exchequer retained a corrective power similar to that of the Habsburg Audit Chambers that allowed it to form and reform the existing situation into a renewed culture of accountability. Even though the Audit Chamber of Holland functioned in a much more impersonal and bureaucratic fashion, this combination of top-down and bottom-up factors combined to cause a relatively comparable functioning of auditing institutions on both sides of the North Sea.

No matter how efficient auditing procedures worked and could be enforced, to some extent their true success always relied on a degree of trust. Bisson's progression from an accountability of office based upon oaths and trust alone to a solely bureaucratic, probatory accountability, as exemplified by the Exchequer and Audit Chamber, is both too linear and formalistic. In itself, the audits could never instil more than a rather thin layer of official ethic upon the accountants. Since both accountants and auditors came from the same social circles, only a combination of strict rules and internalised ideals of personal conduct as embedded in the culture surrounding the auditing practices could actually make them bear fruit.

Both the Audit Chamber of Holland and the Scottish Exchequer display such a combination of trust and distrust, love and law, ideal and accounting. Through their involvement with many officials throughout society, their auditing practices spread beyond the walls of the institutions. This instilled upon us an ideal of financial management that is controllable through its detailed and careful creation and preservation of written records. Through their comparable cultures of accountability, the Scottish Exchequer and the Audit Chamber of Holland were an important factor in the shaping of our current 'receipt culture'.

This conclusion supports the argument that legal and institutional history should be comparative history. Ideas do not respect borders, which was as true in the Middle Ages as it is today. Therefore, one should not study single cases within a limited, national framework, but as broad as possible to reach a better understanding of their origin, functioning and value. This paper has merely scratched the surface of the concept of an international culture of accountability. A follow-up project comparing organisations such as the ones studied here over a longer timeframe with their counterparts in other parts of Europe would open up many new avenues of research.

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