Ten Future Challenges in State Audit

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Den statliga revisionen i Norden
Forskning, praktik och politik
Louise Bringselius (red.)

1. Globalization

International problems call for international collaboration

- Standard-setting (INTOSAI)
- Dialogue (Global Audit Leadership Forum)
- Support for developing countries
- Comparisons based on existing data
- Shared audit projects

”Flere utviklingstrekk peker mot at Riksrevisjonen i større grad bør samarbeide med andre lands riksrevisjoner for å revidere urtfordringer som går på tvers av landegrenser.”

(Per-Kristian Foss, riksrevisor i Norge, ”Den statliga revisionen i Norden”, sid 81)

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2. Digital Solutions

- Artificial intelligence, Machine Learning
- Big Data, Open source
- Real time processing

Competition coming up, as thinktanks and others also can present interesting results.

”Lärandesystem med adaptiva algoritmer och lösningar bygger på öppna data och massdata. Genom teknisk utveckling kan också många av externa revisorers uppgifters automatiseras. När automatiska system i realtid kan granska riktigheten i sifferuppgifterna kan den externa revisionen fokusera på etiska synpunkter samt bedömning av kvalitativa data och administrations- och IT-processer. […] Förändringen förutsätter att revisorerna har ett gott IKT-kunnande och en klar vision om granskningens fokus.”

(Tytti Yli Viikari, riksrevisor i Finland, ”Den statliga revisionen i Norden”, sid 152)

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3. Pressure to Constantly Change

Should the NAO always be a change agent – or sometimes rather promote stability?

Speed and change promoted

- Management consultants marketing new concepts
- Managers wishing to signal modernity and executive abilities
- A general discourse in society

Change projects lead to stress and they often fail. Why not promote stability?

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4. Public Private Partnerships

Public private partnerships, public tendering, etc.

- Transparency / confidentiality / access issues
- High risks with critical audits
- A need to better audit qualitative aspects

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5. Reliance on the Media

Positive aspects

- Media represents the citizenry and channels findings
- Media increases the likelyhood that audits will lead to actual change
- Media a qualified discussion partner

Negative aspects

- Media reducing compexity, also when the opposite is called for
- Media may focus too much on problems and accountability issues
- Media may fuel brand thinking and fear, this way reducing dialogue and transparency in the administration.

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6. Citizen Centricity

- Citizen focus (service users)
- Citizen involvement

Digital solutions facilitate dialogue and transparency.

”I takt med att medborgare ser ökade möjligheter att påverka politikens innehåll genom att t.ex. engagera sig i rörelser på sociala medier kan förväntningarna på delaktighet också i den statliga revisionen öka. Det finns en utmaning i att vi inte kan definiera medborgarna som mindre an kollektivet – d.v.s. att enskilda intressen som kommer från enskilda medborgare eller organisationer inte kan sagas utgöra representanter for de medborgare demokratin ytterst ska tjäna. Det givna motargumentet blir förstås att en direkt koppling mellan SAI och medborgare ar mer medborgarnara än omvägen över riksdagen.”

(Oskar Karnebäck, Riksrevisionen, ”Den statliga revisionen i Norden”, sid 232)

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7. Quality, Ethics, Sustainability

3E

- Efficiency (effektivitet)
- Economy (ek. hushållning)
- Effectiveness (måluppfyllelse)

Is there need for a fourth E?

- Ethics (etik)

Culture important when we wish to understand corruption. How does state audit capture these aspects?

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8. The Transparency of the SAI itself

- Audit Approaches
- Organizational aspects with in the NAO
- External relations

Increasingly requested that institutions live as they learn – and transparency increases.

Knowledge Management central aspect for good state audit. How does the NAO account for this?

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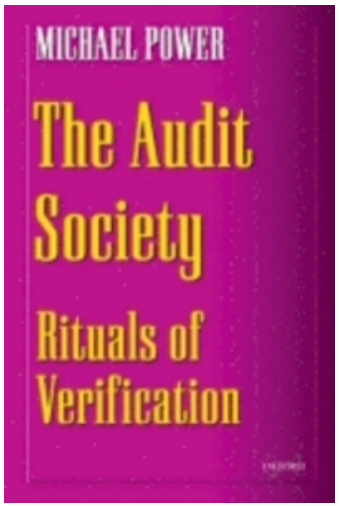
9. The Audit Society

The Audit Society (Power 1997)

”Rituals for verification” - wearing for people and institutions



More regulatory bodies and agencies for audit and inspection, but also more thinktanks, consultancies, thought-leaders, etc. Competition or collaboration?

What makes the NAO unique?

Risk that the vast amount of audits will lead to reduced trust, rather than secure good performance and thereby increase citizen trust

- Accountability vs learning?

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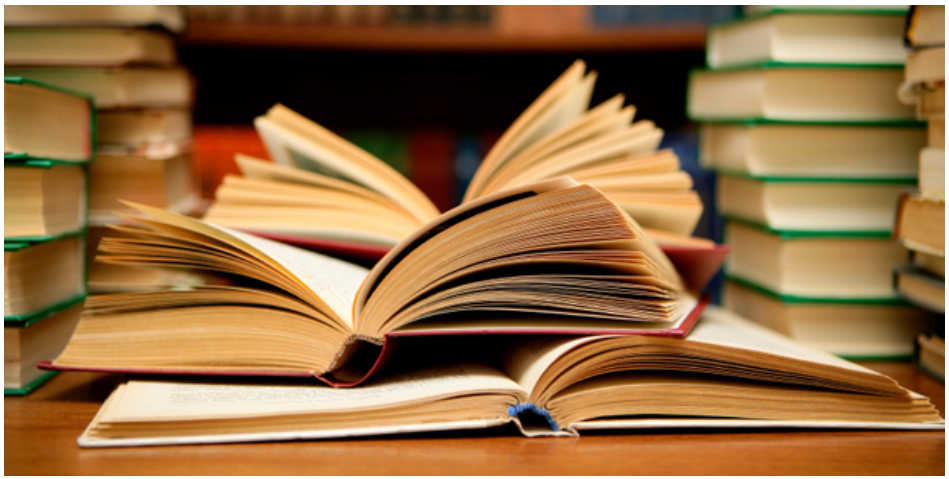
10. Collaboration with Academia

State audit, policy-making and academia cannont live separate lives. How to cross-fertilize without curbing autonomy?



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Challenges

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Thank you

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