

Strained Integrity and Influence by Dialogue

**Insights of Performance Auditors at the Swedish
National Audit Office**

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ABSTRACT

The basic assumption of this study is that any performance audit that involves some kind of interaction with the auditee also means that the SAI and the auditor needs to mitigate integrity, and thus independence-, risks. A more formative approach, as opposed to summative, could mean important risks to integrity as it will involve the auditees more. In the space for performance auditor discretion, the performance auditors need to balance parliamentary directives, good social scientific methods and external norms, as well as codes of ethics. This multiple case-study among state auditors in Sweden seeks to explore the auditors' actions under the specific institutional and statutory conditions, and answer to the overarching question: are integrity and involvement contradictory values in state performance audits? How are risks for integrity mitigated on an auditor level at the Swedish National Audit Office (SNAO)? The data material consists of five cases of performance audit. Two auditors have been interviewed for each case, about their own professional approach in general and related to the particular case. The interview material has been completed using performance audit report drafts and comments, the performance audit reports, the Government's responses, Parliamentary Committee statements, policy propositions and parliamentary debate protocols.

The main findings are that the performance auditors at the SNAO see their own role as clearly facilitating and formative, even in the cases that were of the most summative nature. Both kinds of approaches fit in the parliamentary directive for the performance audits, and the mandate of the SNAO to conduct independent audits is perceived as strong. Esteem in the own organisation was high. Performance auditors at the SNAO work actively to create dialogue and trust among the auditees; this approach also helps them anchor their conclusions among the auditees and legitimize their findings. Role conflicts appeared mostly externally to the performance auditors, for instance on different organisational levels at the auditee, where sometimes defensive reactions manifested. Integrity and ethics were not considered problematic by most interviewees; the reason for this was frequently the support available among colleagues in the work group. This social dimension for maintaining integrity and ethical standards appeared more important to the auditors than official ethical guidelines. This dimension should be considered in further work with ethics at the SNAO.

List of Abbreviations

IFRS International Financial Reporting Standards
INTOSAI International Organisation for Supreme Audit Institutions
ISA International Standards on Auditing
ISSAI International Standards for Supreme Audit Institutions
NAO National Audit Office
PA Performance Audit
SAI Supreme Audit Institution
SNAO Swedish National Audit Office
VFM Value for money audit

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1 Introduction

Supreme Audit Institutions (SAIs) constitute the citizens' and the Parliament's prime organ for overseeing the work of the Government. They have a unique mandate to audit government activities and policy interventions. They are supposed to be an independent entity under the legislature, and have access to information that the general public does not. SAIs do not only conduct financial audits of the public administration and the Government, but also what is usually referred to as performance audits (PA), where the "three Es" - economy, efficiency, effectiveness - and good governance are evaluated. As a political actor, an SAI rarely has the mandate to impose recommendations upon a government. Instead, it works as a provider of information (Ahlbäck 1999: 55f), and it is up to the Government and Parliament whether to drive through a policy change based on that information. An SAI can seek, however, to maximise the influence of its activities in other ways, both on an organisational and an employee level. This is done by strategic choices of topics for PA, working together with the auditee during the audit process, attracting press attention to the result of the performance audit, and presenting the report to the Parliament. (Pollitt et al. 1999)

Performance auditors are formally auditors, but their work resembles that of an evaluator, as they are to evaluate the Government's activities against the goals of the Parliament. Evaluation research has shown that involving the evaluated in the process can increase the utility of the evaluation, as well as improve conditions for influence (Weiss 1998). An involving approach can reduce the risk of being perceived as a "fault-finder", that in turn could impede the acceptance and influence of the results (Pollitt et al. 1999: English 2007). At the same time, taking a more involving stance towards the auditee can be a risk for auditor integrity. There is hence a theoretical contradiction between the theory about a well-functioning state audit institution and the theory of how to maximise the influence of an evaluation process. This contradiction can be pictured as a continuum with independence/integrity on one side, and involvement/influence on the other (Reichborn and Kjennerud 2011). Research and theorising about performance audits is an area with much left to explore, however, two ideal types of performance auditors frequently represent these extremes in the literature: the independent summative outcome auditor and the involving formative process evaluator (Furubo

2011b; Johansson 2006: 43; Reichborn and Kjennerud 2011: 221). State performance auditors need to balance between these two. As long as there is any amount of interaction between the auditor and the audited body, *there is a risk for auditor integrity and independence from the auditee*. PAs however, by nature, can hardly be conducted without any type of interaction between the auditor and the auditee, and so it is a risk that needs to be mitigated, formally and informally. What are the practical implications of this theoretical paradox inherent in state performance audits? Is it a “real” contradiction? If not, what is the “missing link” that makes an SAI work independently *and* in an inclusive, facilitating manner?

In Sweden, the former SAI *Riksrevisionsverket* (RRV)¹ was subject to criticism for working too closely with the auditees, with an integrity-damaging sensitivity to the wills of Ministries and, in some cases, the audited institutions (Ahlbäck 1999). Prior to 2011, the institutional and statutory provisions for state performance audit included a process in which the performance audit reports were tabled straight to the Government, instead of to the Parliament, increasing the risk of Governmental influence over the results (Clark et al. 2007). This practice risked the theoretical model for credible state audits. The tabling process changed in the beginning of 2011 to be direct to Parliament. Other recent changes are the focus of the PAs and the steering of the Swedish National Audit Office (SNAO). The institutional and procedural changes in Swedish state audit, along with the previous evidence of auditor -auditee interactions that risked the integrity of the auditors at the old RRV, makes Sweden’s SAI an interesting case to study.

1.1 Research Questions

This thesis seeks to explore the theoretical contradiction between independence and integrity on the one hand, and the degree of involvement and influence on the other. This study is too limited to be able to make conclusions about public auditors *in general*, or even regarding the SNAO as a whole. The aim is rather to illuminate a

¹ In 2003, the RRV was reformed to be an all-inclusive evaluative body of the state, the Swedish National Audit Office (SNAO) as opposed to previously dividing the auditing areas between the RRV and three parliamentary elected auditors.

theoretical problem by examining one part. An overarching research question is: are integrity and an inclusive approach contradictory values in public performance audits? The level of analysis is individual auditors, *within the context* that the SNAO. This will be an exploratory study of a qualitative nature where the purpose is not to say how public auditors *always* act, but merely how public auditors *can* act, given a certain set of preconditions.

Research question 1: How do performance auditors perceive of their own role? Are there any role conflicts?

Research question 2: Were integrity and an inclusive approach contradictory values in the performance audits under study? If not, how were they combined?

1.2 Thesis Disposition

The paper follows the trail of independence and integrity from an institutional to an individual level. It is structured to first give an introduction to the general institutional preconditions for SNAO independence, after which the theoretical place of PAs in the policy process will be clarified, and then the approaches and ethics of performance auditors. Chapter two aims to clarify the conceptual and systemic context of SAIs and PAs. Chapter three attempts to draw out what institutional preconditions shape the discretion of performance auditors. Chapter four describes the design and method of the study in detail. In chapter five, the results of the case-study of five PA reports and processes are presented. Chapter six returns to the theoretical construct and attempts to draw conclusions of the study. In chapter seven there is a critical discussion of the results.

2 Supreme Audit Institutions - Purpose and Placement

The ultimate purpose of Supreme Audit Institutions is for the Parliament to oversee the Government's work, and keep the Government accountable for its spending of the taxpayers' money. Accountability can be defined as "*...an obligation to present an account of and answer for the execution of responsibilities to those who entrusted those*

responsibilities.” (Gray and Jenkins 1993: 55). It is a two-fold relationship of a steward, to whom responsibility is entrusted, and a principal, the party that gives the responsibility. In representative democracies the citizenry is the principal, represented by the Parliament, and the Government is the steward, entrusted with steering the state. SAIs are assigned to assure the regularity and accountability of the Government and public sector by conducting audits and other assurance services (Clark et. al 2007: 41).

As state-level actors, SAIs primarily conduct financial audits against fraud and corruption, as well as performance audits (PA) that have an evaluative function. Their mandate for the audit comes from either a government directive or has its ground in the constitution. Some processes drive the activities of SAIs towards local as well as international levels. Locally, they interact with a more decentralised administration due to New Public Management-oriented reforms. Internationally, there is pooling of knowledge and creation of auditing standards between SAIs, such as the International Organisation of Supreme Audit Institutions (INTOSAI), as well as development co-operation efforts. INTOSAI is an umbrella organisation for SAIs, voluntary in nature, using best practises and deliberation on standards and norms for public auditing as their primary instruments, thus supporting the independence and professionalism of public auditors worldwide. This diversification of activities of SAIs can be seen to have developed over time and intensified since the end of the 1970s.

Based on the actual areas of SAI activities, it appears to be more fruitful to consider them not as policy-instruments against fraud and corruption, but rather as *actors for change* with many different possible influences, intended and unintended. SAIs are, due to their pledge, possibly controversial actors, in a hostile environment with governments sometimes seeking to minimise the powers of the SAI, particularly when there is criticism against its achievements (English 2007: Funnell 1997). The institutional and statutory preconditions for SAIs’ activities structure the relationships to the Government, other auditees, and the Parliament. The nature of these relations are decisive for the quality of audit work carried out. Independence and accountability are the two key characteristics necessary for a well-functioning SAI.

2.1 Independent Audits for Accountability

Performed according to sound auditing standards through an *independent* agency, state auditing should assure an evaluation sound enough to function as a basis for accountability of the Government's utilisation of public means. The SAI itself is accountable to the Parliament but should retain a considerable amount of independence in its operations. Independence for an SAI in practise means the freedom to select what to audit and when, how to conduct the audit, and decide over the conclusions of the audit. In an ideal model, SAIs have a unique position to oversee the Government and the administration, but the institutional provisions for the SAI mandate vary amongst states; just like administrative set-ups vary. INTOSAI specifies in its *Lima and Mexico Declarations* that national variations in public auditing standards are embraced by the organisation. However it points out eight institutional features that are considered crucial for a credible SAI to function. These are:

- the existence of an appropriate and effective legal framework that spells out the extent of SAI independence;
- a broad legislative mandate and full discretion in the discharge of SAI functions;
- the independence of SAI heads and members including security of tenure and legal immunity in the normal discharge of their duties;
- unrestricted access to information;
- the right and obligation to report on the Government's work;
- the freedom to decide on the content and timing of audit reports and the right to publish and disseminate them;
- the existence of a follow-up mechanism for recommendations; and
- financial and administrative autonomy and the availability of appropriate human, material, and monetary resources. (adapted from INTOSAI Lima and Mexico: I-5-6)

SAI *independence* from the Government and the auditee(s) and SAI *accountability* to the legislator, are recurring requirements in the literature on public audit and core principles of the INTOSAI standards (see Clark et al 2007; INTOSAI Lima and Mexico Declarations). Free access to information, at any time the auditor chooses, is an

important criteria for the auditor to have a truly independent role. An auditor or SAI may not refrain from auditing an organisation, or an issue, based on the unwillingness of the auditee to provide the needed information. Auditors can oblige auditees to provide what they need in order to proceed with the audit process. (Johansson 2006: 45) The auditees also have the right to be listened to. Performance auditors need to anchor their results in the audited organisation so that they are perceived as valid findings:

“Auditors should make use of information brought forward by the audited entity and other parties. This information is to be taken into account in the opinions expressed by the auditors in an impartial way. The auditor should also gather information about the views of the audited entity and other parties. However, the auditors’ own conclusions should not be affected by such views. “ (ISSAI Code of Ethics: 5)

This extract from the ISSAI Code of Ethics demonstrates a cutting-point where auditors’ integrity might be at risk.

To sum up, public auditors are in the business of assuring public accountability by independent audit activities. Their mandate for the audit comes from either a government directive or has its ground in the constitution and the actions of state auditors are structured by the mandate. Auditors have it stated in law what their evaluation criteria should be, and to some extent their approach. Much of their action is therefore dictated by parliamentary directives, as well as external (INTOSAI) norms for public auditing and general methodology of social scientific enquiry. After this brief investigation into the institutional and theoretical setting of SAIs, we can orient ourselves in the landscape of state audits and look more specifically at the setting of the Swedish National Audit Office (SNAO).

2.2 SNAO Independence

State audits have a long history in Sweden, and has been present in some form since the 1500s. Performance audits have been undertaken since the seventies. State audit in

Sweden has undergone some turmoil in the past couple of decades, both regarding institutional form and mandate, as well as processes for performance audits. The current SAI, the Swedish National Audit Office (SNAO) exists since 2003, when it replaced its two predecessors the Parliamentary Auditors (*Riksdagens Revisorer*) consisting of elected members of parliament, and a National Audit Office called *Riksrevisionsverket* (RRV). The Parliamentary Auditors were politically elected and not dependent upon the Government for their existence and operations, but the resources they possessed for investigations were limited (Ahlbäck Öberg 2011: 337). The RRV, on the other hand, possessed resources for conducting proper performance audits, but were in reality highly dependent on the Government for their budget, and their very existence, as the mandate came from a governmental directive. In addition, the security of tenure for Auditors General that aimed criticism against the Government was low, as was demonstrated by the firing of Auditor General Inga-Britt Ahlenius of the RRV in 1999, after controversy regarding the independence of the RRV (Ahlbäck Öberg 2011). In 2003, the *Riksrevisionen* (SNAO) was formed, now with a constitutional mandate and improved conditions for independence. However, there were still some procedural obstacles to independent performance auditing.

Until 2011, a politically elected Board was responsible for some key parts of the SNAO work. The Board consisted of eleven MPs elected by parliament. The PA reports from SNAO were presented to the Government and to the Board; the latter would then decide which reports should be presented to the Parliament, and how. Reports could be presented with proposals for the Parliament to vote on, or they could be merely presented with recommendations for action, leaving it up to the Parliamentary Committees to proceed with the matter. The Government was to report to the Parliament which actions had been taken as a result of the reports from the SNAO once a year, as a part of the yearly budget proposal. The same government report was given to the Board of the SNAO, who got to make a statement regarding the Government's responsiveness to the policy recommendations of the PA. Tabling of PA report results was thus indirect; first via the internal filtering of the Board, then the Government, before going to the Parliament. This arrangement was exceptional among SAIs, and it meant a perceived inefficiency and risk for SNAO independence (Ahlbäck 1999; Clark et al. 2007):

“Other concerns are with instances where the tabling of the SAI’s reports to parliament is indirect or where the enabling legislation is silent, since this again creates opportunities for political intervention in the reporting process. Of particular concern is the finding for Sweden, where the tabling of such reports is via the Government.” (Clark et al 2007: 53)

There were indeed some important obstacles to independence. However, from 2011 and onwards, all the reports published are tabled directly to the Parliament², meaning the project group from the SNAO together with the Auditor General present the report to the appropriate Parliamentary Committee. In turn, the Parliament tables it to the Government, that then has four months’ time to respond to the Parliament about what actions have been taken, and what actions are intended. After that, the relevant Parliamentary Committee considers the matter, and the Parliament takes a vote, if necessary. Often policy changes occur before the entire process has taken place, as issues are pointed out by the performance auditors during the evaluation process. This can occur either on governmental or administrative level.

The PA process is divided into five parts: environmental scan and analysis, pre-study, main study, final processing and post-processing³. The auditees are obliged to collaborate by law:

6 § State authorities under the government shall when requested provide the help and the data and information that the SNAO needs for the audit. Others that are audited according to this law have a corresponding duty concerning the parts of the own operations that are audited.⁴

² In accordance with modification 2011:750, in the law 2002:1023 with instructions for the Swedish National Audit Office.

³ E-mail from PA process owner 17.04.2012: *Omvärldsbevakning – förstudie – granskningens genomförande - slutprocess – efterprocess*

⁴ Law 2002:1022 concerning audit of state activities

Views and knowledge of the audited entities and the Government are considered by sending out drafts to each stake holder twice; once when the report is drafted without the conclusions and recommendations, and then again when the comments from the first round have been considered and worked into the report, and the conclusions and recommendations written. Not all PAs pass through every stage of the described internal PA process, for instance, if a problem is perceived during the environmental scan, it can be investigated in a pre-study, but then dropped, if it turns out that data is not possible to collect for a scientifically sane performance audit, or if the problem is of a passing kind.

Today, the SNAO is an organisation with 320 employees, lead by three Auditors General that are elected on a seven-year basis without any possibility of re-election. The Auditors General have the power to decide what is to be performance audited, and they have divided the issue-areas of the budget between them. For 2010, the budget of the SNAO was 335 million SKR, out of which the largest part was occupied by costs for PA (SNAO 2010). For parliamentary insight into the work of the SNAO, a Parliamentary Council is elected by parliament for each mandate period, consisting of one member from each political party represented in the Parliament, currently seven. The Auditors General are to present how the audit plan is followed, as well as discuss suggestions for increases in the budget of the SNAO with the Council, before it goes to the Parliament for decision. The Council does not have any decision-making mandate (Thulin 2010).

A survey performed among 65 auditors at the SNAO by Louise Bringselius in 2011 revealed internal criticism concerning the quality of the PA reports, the relevance of audit topics, a lack of dialogue with external stake holders and with the agency being audited, the way that the three Auditors General lead and organised operations at the SNAO, the new performance audit approach, and the performance of the SNAO itself

(Bringselius 2011)⁵. The results of the survey could be interpreted as reflecting an organisation in an adaptation phase with the new institutions and processes.

It seems that the formal dimension for independence has been improved at the SNAO since the beginning of 2011; the tabling of reports is direct and without internal filtering to the Parliament, the response process of the Government is faster, enhancing the momentum of an issue. There seems to be some internal discord, though, related to the recent changes implemented in both institutions and processes. With this knowledge, it is possible to consider the nature of the specific activity of performance audits.

2.3 Performance Audits in Research Discourse

Available studies on state audits frequently deal with the organisational level, law and processes (Pollitt et al. 1999; Clark et al. 2007). While suitable for comparative studies between states, a strictly organisational perspective masks the individual actions and the meaning of those for the institutions. SAI practitioners, like Jan-Eric Furubo (SNAO) and Jeremy Lonsdale (NAO) have made valuable contributions to the individual auditor level. Ahlbäck (1999, 2011a-b) and Bringselius (2011) have provided accounts of the SNAO by scrutinising the independence of the old RRV, examining the managerial structure of the SNAO, and the internal trust in the organisation.

Performance audits seek “...to establish whether public policies or programmes or projects or organisations have been (or are being) conducted with due regard to economy, efficiency, effectiveness, and good management practice.” (Pollitt and Summa, 1999). INTOSAI defines PAs as “...oriented towards examining the performance, economy, efficiency and effectiveness of public administration. Performance audit covers not only specific financial operations, but the full range of government activity including both organisational and administrative

⁵ To the statement “Decisions regarding audits are made without any external influence whatsoever”, 22.1 percent mostly or fully disagreed, 18.6 percent hesitated and 59.3 percent mostly or fully agreed. Another statement the respondents were asked to rate was “Conclusions in audit reports are never adapted in order to become more interesting to the media or other external stakeholders.” 22.2 percent mostly or fully disagreed, 14.3 percent were hesitant and 63.5 percent mostly or fully agreed. (Bringselius 2011: 13)

systems.” (INTOSAI : I-11). Performance audit is thus aimed at policies, programmes, projects and organisations, rather than auditing a financial result. PAs differ further from financial audits in terms of regularity, in that they are selectively initiated and never at one point of time include all government agencies. They also possess a greater variety between them in scope, length, focus and level of standardisation of methods (Pollitt et al, 1999: 17).

Essentially, as pointed out by Pollitt et al. (1999), financial audits and PAs are instituted for the same purpose, that of accountability, and for the value for money of the Government’s interventions. This view is shared by Furubo, in whose definition of performance audits accountability holds a central place: “...an evaluative activity which produces assessments regarding performance or information about performance, of such a reliable degree and with such a freedom from investigatory and reporting constraints, that they can be used in the realm of accountability.” (Furubo 2011: 35). Auditing is by definition always independent, while other types of evaluation where the purpose is learning or improvement, can benefit from being dependent (Furubo 2011: 34). As seen in chapter two, independence is a prerequisite for being able to produce information that can be used for accountability. Other purposes, such as learning and improvement, must be seen as secondary, as otherwise one could question whether it makes sense to conduct performance audits at all, and not just evaluations where the only focus is to bring out new information and improvement (Furubo 2011). PA is the type of audit that leaves the greatest space for interaction between auditor and auditee, as the methods employed need to resemble those of a researcher and include more than just collecting a set of numbers.

Performance audits in the policy process are sometimes conceived of as having an ex-post place in an ideal- type output oriented decision making model (Vedung in Lejdhamre 2002: 4). The reports form the basis for government accountability, via parliamentary decision-making. In research it is often assumed that this is the only measurable influence of an SAI (Pollitt et al. 1999). This means that the policy intervention is pictured as a circular trajectory, starting with preparation of decision-making material, and “ending” with a retrospective evaluation phase. In the second

cycle, in an ideal case of instrumental PA finding use, the information from the evaluative phase is made use of to either continue the programme as it is, to continue it with modifications, or to cancel the programme (Lejdhamre 2002). As Lejdhamre (2002) and other authors have noticed, actual decision-making processes are rarely very straightforward and the use of evaluation reports is not always instrumental. This form of use, however, seems to be the normatively preferred one and the one that can most easily be measured (Lejdhamre: 6ff). Leeuw (1996) criticises this simplified view of policy-and decision making process, which he refers to as the *auditor's implicit feedback theory*, an assumption on which most auditing is based, calling it “naive and mechanistic” (1996: 100). It fails to take into account adverse effects of the auditor-auditee relationship, such as strategic acting on behalf of the auditee as a response to the audit, but not actual performance improvement. There is some evidence for this type of adverse effects of public audits (Funell 1997; English 2007). The cost imposed on the auditee by the audit process and the possibly demoralising effect on the auditee as a result of the audit has been recognised as an other unintended, adverse consequences (Pollitt et al. 1999).

The assumption of merely instrumental use of evaluation ignores the wider context of influence, particularly in the case of SAIs, that remain stable over several years and repeatedly interact with the same organisations. SAIs as organisations have stronger relations to its surroundings than a sole external evaluator, or an ad-hoc governmental evaluation group. Every occurrence of a performance audit will have effects on auditees' and Government's perception of the SAI, as much as the SAI's perception of the auditee and the Government. A general level conclusion is that an audit process always influences its stake holders in some ways, measurable and un-measurable, positive or adverse. One could say that use always equals influence, but influence does not always equal use. This approach to evaluation influence has been advocated by Kirkhart (2000), and Marks and Henry (2004). It is also supported by empirical evidence from Bringselius (2011: 13): Nearly 90 percent of the responding auditors⁶ at the SNAO mostly or fully agreed with the statement *“The SSAI performance audit is*

⁶ The total number of respondents were 65 (Bringselius 2011: 1)

meaningful even if measures are not immediately undertaken". Noteworthy is the word "meaningful"; something that is meaningful is usually not adverse. Such a result underlines the meaning of positive long-term effects.

Process influence should not be ignored. It needs to be investigated with the possibility of adverse as well as positive consequences for the auditee in mind. The targets and goals of the Parliament are what gives the PA its legitimacy as an evaluation process. Therefore, seen from a legitimacy perspective, consequences or influence that are in line with the recommendations of the report, even if they occur before the report is published and are unintended or unexpected, are positive.

2.4 Auditor Approaches

Literature on performance audits distinguishes between two types of auditor approaches; the operations-rational formative process evaluation and the goal-oriented summative evaluation. The formative process evaluation has as its main goal to improve an ongoing activity, but the auditor is assumed to lose judgement if getting too involved with the auditee. The summative outcome evaluation is more of a review, and more focused on holding somebody accountable for present or lacking outcomes. (Furubo 2011b; Johansson 2006: 43; Reichborn and Kjennerud 2011: 221) It is not possible though, to argue that one does not have any element of the other. Essentially, the discourse on the subject of performance audits is focused around these two purposes. Both can occur within the same SAI, as the purpose of PA reports can vary:

"(...) we can analyse and study state-or other activities with different purposes in mind. We can place the knowledge production on a scale where there extremes can be named "the good guy notion", where knowledge is assumed to lead to better decisions and a better praxis, and "the bad guy

notion”, where it is assumed that the means for action is not the knowledge, but the concern for what our principal is going to say.” (Furubo 2011b: 19)⁷

The ideal types *auditor* and *evaluator* capture these supposed contrary approaches to performance audits. Reichborn and Kjennerud (2011: 40) note that auditors’ focus is legal and procedural compliance, while evaluators or consultants are more focused on improvement. Furubo (2011: 42) argues, similarly, that the focus of the performance audit will differ, depending on whether one is looking to be the former or the latter. These different *roles* can manifest as conflicts in a performance audit situation, for instance if whether co-operation difficulties should be brought up as findings, or not: *“It also shows the role conflict the auditors meet in such a situation – being helpers in a process focusing on improvement, in which case co-operation difficulties would be important information, versus being controllers.”* (Reichborn and Kjennerud 2011: 226)

Summarised, the underlying logic of the two different auditor approaches or auditor roles are

- 1) Summative: independence - integrity - statement - report influence
- 2) Formative: independence - integrity - involvement - process and report influence

Both are independent, and require integrity during the PA process, but the formative approach places larger strains on the integrity because it *involves* the auditee with the auditor to a higher degree. Influence as a result of the PA also has different paths in the summative and formative auditor roles. A formative audit has more ways of influencing an auditee, than a summative where influence is limited to the report recommendations. The formative audit leaves greater space for process influence.

7

Author’s translation from *“Detta resonemang innebär alltså att vi kan analysera och studera statlig eller annan verksamhet med olika syften. Vi kan placera ut kunskapsproduktionen på en skala där ytterligheterna kan sägas vara ”the good guy notion” där kunskapen antas leda till bättre beslut och en bättre praktik och ”the bad guy notion” där det antas att det inte är kunskapen som sådan som är verkans-medlet utan oron för vad vår principal skall säga.”* (Furubo 2011b: 19)

Working closely together with the evaluated enhances for the use of the evaluation, but also constitutes a risk for auditor integrity, and thus SAI independence. How, then, is the approach of the performance auditor related to the process influence? What part can they play in promoting positive process influence, and reducing adverse influence, while still maintaining a sufficient degree of integrity?

3 What Makes the SNAO Performance Auditor?

“We audit the whole chain of the executive power. We are an independent organisation under the Riksdag and we are independent in relation to those we audit.”

(Swedish National Audit Office, home page⁸)

There are various factors that determine the performance auditor approach at the SNAO. As the SNAO is the Parliament’s independent authority for controlling the work of the Government, the Parliament has a steering role for the SNAO. While conducting their work independently, the direction for the PAs is drawn out by the Parliament. Moreover, the SNAO relates to external norms for Supreme Audit Institutions (SAIs) such as INTOSAI and general social science research norms.

On an individual performance auditor level, the only official “steering” consists of ethical guidelines. These come both from INTOSAI and the SNAO itself. Except for ethical guidelines, auditor approaches are shaped by common praxis resulting in professional norms. Such professional norms are subjects to change over time (Johansson 2006: 43). Lundquist in his book from 1998 coined the expression *guardians of democracy*, a concept applicable to any public servant, underlining the particular role that these have, as opposed to employees of the private sector. Lundquist stressed the importance of an *agreed-upon* public ethos⁹. In Lundquist’s view, implicit norms for how a public servant should behave are not sufficient; the norms for praxis should be explicit and clear. The public ethos, Lundquist notes, requires *integrity* on

⁸ Swedish National Audit Office at <http://www.Swedish National Audit Office.se/en/Start/About-us/>, accessed 24.04.2012.

⁹ Ethos can be defined as the character and disposition of a group or individual.

behalf of a public servant (in this case the performance auditor), which in turn means to show moral courage, to “do what is right”, despite pressures from powerful stake holders to do otherwise (ibid.: 101). In the case of performance auditors, the integrity needs to be particularly strong, as they are bound to find themselves at one point or another in a situation of conflicting views and uncomfortable truths. As Ahlbäck (2011a: 337) notes:

“Producing and delivering knowledge about how well the administration handles its responsibilities is however no politically neutral mission, since it implies severe consequences for the political credibility of those in power, if the promoted policies are being pictured as a success or a failure.”

It is questionable though, to what degree formally agreeing on a set of ethical guidelines matters for the individual auditor’s interpretation of his or her role. Is it really possible to steer over auditor’s behaviour? Or are there other factors that are more meaningful for shaping the auditor’s ethos? Ethical guidelines for performance auditors can be seen as attempts to steer over the professional norms for auditor interaction, but these are always subject to interpretations by individuals, according to the person’s professional ethos.

Below, the factors or instruments for determining the approach of the performance auditors at the SNAO are investigated, starting with the parliamentary direction, the social scientific stance, and finally the official ethical guidelines.

3.1 Parliamentary Direction for SNAO Performance Audits

In 2009, a Parliamentary Review of the activities of the SNAO (*Riksrevisionsutredningen*) came with a final statement regarding the focus of performance audits at the SNAO. The purpose of the review was to clarify the focus of the performance audits, and whether the reports constituted sufficiently trustworthy and accessible material for parliamentary deliberation and decision-making

(Riksrevisionsutredningen 2008: 48). When the SNAO was formed in 2003, the direction for PA was simply copied from the old RRV without much consideration (ibid.: 6). It concluded that between 2003-2007, the dominating focus of PAs at the SNAO had been regulatory accountability, while the three Es, promoted by among others INTOSAI, had been much less central (ibid.: 51). There was a desire for the SNAO to focus on areas that relate to sound state finances and societal development, as an overarching agency. The Parliamentary Review pointed to the various other research institutes evaluating specific policy areas. Moreover, the review was not satisfied with the recommendations issued, as they tended to lead to increased costs, and were difficult to follow up on (ibid.: 9). The review suggested the PA practise to take a new direction, less focused on regulatory accountability, and more focused on the efficiency, effectiveness and economy. *“Promoting responsibility can, according to the review, create space for dialogue and positive discussions on change as a consequence of the observations and conclusions of the audit”*¹⁰ (ibid.: 9). Accountability would be left clearly to the Government and Parliament, and only when responsibility failed.

Focus of the Audit

§ 4 The audits referred to in § 2 shall primarily focus on relations connected to the state's budget, implementation and results of state operations and responsibilities generally, but may also concern state interventions generally. Audits should facilitate such a development that the state, concerning the public interest, receives an effective exchange for its interventions (performance audit). The Performance Audit shall primarily be focused on auditing the economy, efficiency, effectiveness and good governance. As a link in the performance audits proposals for alternative

¹⁰ *“Att främja ansvarstagande kan, enligt utredningens mening, skapa utrymme för dialog och positiva förändringsdiskussioner som en följd av granskningens iakttagelser och slutsatser.”* (Riksrevisionsutredningen 2008: 9)

*interventions may be presented to reach the desired policy results.*¹¹
(2002:1022)

This is clearly a move in a more formative evaluator direction, and away from the summative auditor. Internally at the SNAO, there seems to be some discord regarding the PA audit process focus. Bringselius' (2011) survey among performance auditors at the SNAO included taking a stance on the statement: "*The SSAI performance audit is in practice (distinguish words from practice) no longer focused on accountability*". The responses were 28 percent (mostly or fully) disagreed, 39.6 percent hesitated and 32.1 percent (mostly or fully) agreed. It should also be noted that 12 out of 65 respondents chose not to answer. Interestingly, the responses are dispersed and there were many hesitant. This indicates diversion in what accountability really should mean in practice in a single report. It could also reflect variation in PA focus, where some auditors have primarily worked with summative accountability-oriented PAs, and some with formative evaluation-like PAs.

How does the parliamentary PA direction show in the choice of audit subject? The subjects of audit are chosen by the three Auditors General, in collaboration with the SNAO staff. The SNAO works with performance audit strategies or themes, where one strategy involves several performance audits of one issue-area. In the 2011-12 plan for PA the SNAO motivates its choices of topics:

- The PA is meant to be problem -oriented, focused on the policy areas where performance is perceived as less-than optimal.

¹¹ "*Granskningens inriktning, 4 § Den granskning som avses i 2 § ska främst ta sikte på förhållanden med anknytning till statens budget, genomförandet och resultatet av statlig verksamhet och åtaganden i övrigt men får också avse de statliga insatserna i allmänhet. Granskningen ska främja en sådan utveckling att staten med hänsyn till allmänna samhällsintressen får ett effektivt utbyte av sina insatser (effektivitetsrevision). Effektivitetsrevisionen ska huvudsakligen inriktas på granskning av hushållning, resursutnyttjande, måluppfyllelse och samhällsnytta. Som ett led i effektivitetsrevisionen får förslag lämnas om alternativa insatser för att nå avsedda resultat.*" (SFS 2002:1022)

- Objects for evaluation are singled-out by following up on current research and debate, as well as via direct contact and discussions with MPs, administration staff, representatives of the Government Offices, researchers and citizens.
- A further criteria for selection of objects is that it should be an area where there is not so much other research available. The SNAO motivates this by referring to the citizen aspect, stating that it is “...important to illuminate problems that have received less attention for individuals and groups in society, meaning being on the level where the Governmental operations meet the end receiver, the citizen”
- Another criteria for selection of object is the degree of discretion in the audited body. The more discretion the organisation has to shape its own policy, the greater the interest of the SNAO. More complex policy arrangements are bound to attract more interest from the SNAO. (SNAO 2011b: 11)

At the beginning of 2012 the audit strategies were: Establishment and Integration, The Abilities of the Defence Forces, Sustainable Development - Climate, New Conditions for Infrastructure, Public Finance, State Interventions in Public Education, The State and Health Care, The State in the Market, The Role of the State in Education¹².

The selection criteria for PA leave a great space for Auditor General discretion, as well as for performance auditors to make suggestions for audit topics. There are no monetary value criteria, which in practise means that any “problem area” *can* be audited, even those that concern a small amount of people, serving as a democratic warrant. However, since the purpose for the SNAO performance audits is to safeguard the taxpayers’ interest, economic arguments should weigh heavily in the choice of audit areas. In the Swedish statutory law Administration Act (2007:515) it is decided that:

¹² SNAO 2012 at <http://www.Swedish National Audit Office.se/GRANSKNINGAR/Tematiska-granskningar/>, accessed 09.04.2012. SNAO also has the possibility of conducting “stray-audits” when there is a perceived need for investigation (Telephone interview with project manager, 04.2012)

§ 19: The administrative authority shall see to that the cost-related consequences are limited when it requests information or practises inspection.¹³

Occasional criticism has been aimed at the SNAO for avoiding politically sensitive topics, such as gender equality¹⁴ An interviewee pointed out that there is a lot of internal debate regarding what topics to audit, but that subjects are sometimes not audited due to problems with the operationalising of concepts into quantifiable data. This could mean that quantifiable, measurable data are promoted over qualitative, rendering some policy areas less “auditable”. Moreover, there is a possibility that the sorts of information preferable to the auditor “...lead to demands for how the politics should be formulated to be better suited for audits.” (Furubo 2011b: 77).

3.2 Methods for PA at the SNAO

To keep a coherent process description internally, a web-based tool is used. It describes processes and what is expected internally from the performance auditor in each step. SNAO has a scientific council of external academics that evaluates the methods used for performance audits. There is, however, no internal method description. A process owner of performance audits notes that the absence of method descriptions is that

“...we principally use the same methods for data collection and analysis that are generally valid for social scientific investigations. It is therefore not possible to say that we have a clear own methodology for performance audits. It has, in the light of this, been seen as a bit unnecessary to write an

¹³ *Kostnadsmässiga konsekvenser, 19 § Myndigheten skall se till att de kostnadsmässiga konsekvenserna begränsas när den begär in uppgifter eller utövar tillsyn. (SFS 2007:515)*

¹⁴ Johansson, Ylva in *Aftonbladet* at <http://www.aftonbladet.se/debatt/debattamnen/jamstalldhet/article14513558.ab>, accessed 20.05.2012

*own guide on the subject, as it would be almost like writing a “textbook” on methods for social scientific investigation.”*¹⁵

In 2010 and 2011 a so-called *cold review* was undertaken, meaning that an external professor conducted a quality validation of the PA reports. For 2012 and 2013, a *peer review* is planned, where the international community of state auditors is drawn upon, and a number of foreign SAIs will evaluate a part of the SNAO operations. Such reviews can bring valuable perspectives to the operations and help to keep the SNAO up-to-date with scientific discourse.

The social scientific stance of the SNAO underlines the similarities between performance audits and other social scientific research. Decisions on when certain methods and approaches are suitable have to be made by the performance auditors, and adjusted with each performance audit prospect.

3.3 Ethical Guidelines at the SNAO

What are the official ethics of the SNAO? Being public servants of the Swedish state, there is a set of general ethical guidelines: democracy, legality, objectivity, impartiality and equal treatment, free formation of opinions and freedom of expression, respect, efficiency and services (KRUS 2012: 4). These guidelines are, however, quite general, and lack specificity for the auditor integrity context. From an international level, the membership in INTOSAI links the SNAO to the ISSAI Code of Ethics (ISSAI 30). In the ISSAI Code of Ethics, there are specifications about the desired behaviour for auditors concerning integrity, independence, objectivity, impartiality, professional secrecy and proficiency. However, it is noted in the ISSAI Code of Ethics that due to the variations of local settings, every SAI should develop its own ethical guidelines (ISSAI 30: 4). The code of ethics at the SNAO itself is currently undergoing some

¹⁵ E-mail from PA process owner 17.04.2012, my translation of “*Det beror på att vi använder oss av i princip samma datainsamlings- och analysmetoder som generellt gäller för samhällsvetenskapligt utredningsarbete. Det går därför inte att säga att vi har någon tydlig egen effektivitetsrevisionell metodik. Det har, mot denna bakgrund, upplevts som lite onödigt att vi ska skriva en egen vägledning i ämnet, det blir närmast som att skriva en ”lärobok” i samhällsvetenskaplig utredningsmetodik.*”

development. The day-to-day, personal level of independence is presumed to be handled in an appropriate manner¹⁶, relying upon the auditor's own professionalism. KRUS (Swedish Council for Strategic Human Resources Development) have been working with the SNAO since 2011, using exercises and seminars in order to create a common understanding of the core values. The final product is meant to be a collegial policy.

“Since before there were three core values defined for the SNAO - openness, professionalism and independence. There was also a policy of ethics. But neither the core values nor the ethics policy had been significantly connected to the daily work.”¹⁷ (KRUS 2011)

With the premises and social constructs that regulate and influence the action of performance auditors drawn up, it is time to turn to the main part of this study; the notions of performance auditors themselves.

4 Design and Method

To understand the individual performance auditor approach, it is necessary to look into where it materialises: in the interaction with auditees and other stake holders. This study does not seek to generalise, rather to explore the possible conflict of integrity and influence. This topic could be approached from many different perspectives and levels of performance audit interaction, such as the auditees, or the higher levels of management at the SNAO. But the performance auditors *are* the SAI-auditee interface. Performance auditing is their core activity, while the auditees are only audited sometimes. Providing information to auditors is a task auditees are legally bound to do, but it is not at the core of their work. It is therefore more interesting to investigate the auditor-side of the relationships if one is looking to learn about performance auditing.

¹⁶ E-mail from PA process owner 17.04.2012. My translation of “*Vi har just nu inte några specifika riktlinjer för revisorers oberoende inom effektivitetsrevisionen, utan det förutsätts att detta sköts på ett bra sätt.*”

¹⁷ My translation from “*Sedan tidigare fanns tre kärnvärden definierade för Riksrevisionen – öppenhet, professionalism och oberoende. Man hade dessutom tagit fram en etikpolicy. Men vare sig kärnvärdena eller etikpolicyn hade i någon större utsträckning kopplats till det dagliga arbetet.*”

The study is deductive in nature, as it starts with the theoretical contradiction between the two (Bryman 2011), and utilises the specific SNAO context for illuminating this theoretical dilemma. Multiple cases instead of a single case provide a tougher test of theory (de Vaus 2001: 227). The study is thus constructed as a multiple case-study where PA processes along with the reports are the units of analysis.

4.1 Case Sampling Strategy

Qualitative sampling should be guided by selecting cases that are rich in information and illuminate the issues central to the purpose of the research, so called purposeful sampling (Patton 1990). Selecting the SNAO of Sweden for a case study is a choice already, and could be seen as a form of extreme or deviant case sampling; the institutional changes that has occurred during the past couple of decades are indeed rare. It gives particular conditions for research about auditors' handling of changed external and internal demands for their work. Theory-based or operational construct sampling is when cases are selected based on a theory of a phenomenon (Patton 1990). The researcher samples incidents, slices of life, time periods, or people on the basis of their potential manifestation or representation of important theoretical constructs (ibid.). The sampling strategy is intended to study the auditors' action under the institutional and statutory conditions that have prevailed post-2009.

The theoretical problem at hand is that any performance audit that involves some kind of interaction with the auditee also means that the SAI and the auditor needs to mitigate integrity, and thus independence-, risks. As seen, there is a considerable degree of discretion on behalf of the performance auditors in their own work, and both formative and summative approaches fit within the SNAO. A more formative approach, as opposed to summative, could mean risks to integrity as it will involve the auditees more in the PA process. It seems likely that integrity risks would be greater where there is a close relationship between the auditor and the auditee.

First, to study the interaction and possible integrity risks between auditor and an auditee, I selected cases with a low level of complexity in terms of few auditees.

Second, because I am interested in repeated relations, I selected cases where the auditee has some history of PA. Third, the cases needed to involve some qualitative methods. Fourth, to investigate the auditor approach the Government's response is interesting information. Fifth, selecting different policy areas should give a wider and more complete image. The actual analysis refrains from grouping cases based on these criteria, as it could impose false structures on the material.

1) The complexity of the performance audit cases was limited to a single, or fewer than five, auditees. When the problems investigated are cross-sectional, the processes involve multiple auditees, with an accompanying Ministry.

2) Audited body was a state agency with some history of being performance audited. This was to assure organisational experience with the SNAO performance audits, and possibly even auditors. I made a quantitative overview of number of PA reports that one auditee has had between the years 2003-2011, with more than five occurrences of performance audit processes (see Appendix 1). The auditees that have had the most performance audits taking place should reasonably have "more" of a history with the SNAO as an organisation, and thus possibly more habit of providing data, interview subjects, and documents, and a more pronounced relationship with the SNAO. This aspect, though, should be seen as a background fact, rather than an absolute criteria for selection. Hence I have not excluded any reports based on this criteria, but the smallest amount of audit occurrences featuring in the study is five.

3) The performance audit has been conducted involving some type of direct interaction between the audited body and the auditor(s), i. e. interviews, field studies, workshops or similar.

4) Governmental acceptance was one guiding criteria for the selection of the reports as it can be an important indicator on the relationships between the performance auditors and the audited organisation, as well as the performance auditors and the Government. Two "conflictual" cases, in terms of governmental acceptance, were selected, involving strong recommendations from the SNAO, and governmental resistance. One case that

involved fairly small recommendations and little government reaction was selected. The last two cases were strong in the recommendations, with a positive government response.

5) Five case reports were selected from different policy areas: state finance, social policy, labour market policy, infrastructure, integration. This to capture as wide an image as possible and enable maximum variation and richness of material. Lastly, I scrapped reports by including only those that the Government had had the time to respond to.

4.2 Data

The data collected for the selected five cases consist of primarily interviews with audit staff concerning both the general preconditions for PA activities as well as the particular case at hand. The interviews are my main data material, while other material has been used for control and case backgrounds necessary to make sense of the interview data. Complementary materials are auditee PA history operationalised as the number of PAs the auditee has been subject to (2003-2011), the PA report drafts and stake holder comments, the final PA reports, the Government's statement (*skrivelse*), and the Parliamentary Committee and the Parliamentary discussions in the form of debate protocols and policy proposals from MPs.

A total of ten semi -structured interviews of 40 to 55 minutes have been conducted, nine by telephone, and one on location at the SNAO office premises. The interviewees were guaranteed full anonymity, to make them feel at ease talking about "sensitive" topics like their own relations to the auditee, and integrity issues. The goal was to have two interviews per case in order to get a higher validity in the results, as having two impressions of one story gives a fuller image (Bryman 2011). The interviewees were contacted by e-mail and telephone. An e-mail was also sent to a press-contact at the SNAO, announcing the study and calling for suggestions of cases. Two of the suggestions received fit into the general selection criteria and these were included in the study.

The interviews have been carried out mostly with performance auditors, but also with project managers and one programme manager. The varying work roles should provide a wider perspective. Every case study needs to contain a time perspective (de Vaus 2011: 227), which in this case is the entire performance audit process, publication, and whatever aftermath has had time to take place. The interviews were guided by the PA process from beginning to end. The interviewees were asked about¹⁸ their background, their work at the SNAO, previous experience with the auditee, personal interest in the audit issue, participation and role in the work group, their perception of the word “auditor”, the data collection phase, the afterwork including comments from audited bodies¹⁹, the PA focus at the SNAO, the Government’s response and possible parliament treatment, as well as personal satisfaction with the results of the PA process and PA report. PA process and report influence were also areas of interest, to get an idea of the interviewee’s personal engagement in the issue. Due to the semi -structured interviews there was also space for unexpected topics to show up, and interviewees were encouraged to speak freely.

Interviews were recorded²⁰, transcribed, and sent out for review and approval by e-mail to the interviewees. The changes requested were few and mainly concerned facts, some technical language corrections, and some touch-ups of the spoken language such as repetitions.

4.3 Analysis of Data

When interpreting the results, it is important to keep in mind that any qualitative data analysis of this kind is bound to be an interpretation by the researcher (Bryman 2011). In turn, what the interviewees have expressed is also *their interpretation*. It is hence a question of an interpretation of several interpretations of reality. A matter of fact, they

¹⁸ See Appendix 2 for interview guide.

¹⁹ This data has been controlled against auditee comments in the report drafts, to make the case descriptions more complete.

²⁰ One interviewee did not agree to recording, so notes were taken during the interview and afterwards summarized into a narrative. The interviewee reviewed and approved of the text, with corrections of facts.

could be more or less truthful. Despite the promise of anonymity, it is possible that some or all interviewees have tried to make certain aspects sound better than they are, or mask errors out of self-awareness. I have striven to handle this by partly by interview technique (leaving plenty of space for the interviewee, discussing themes rather than direct questions regarding, for instance, integrity), as well as by having two interviewees per case. Still, this risk remains a valid criticism against the credibility of this study.

Interview data was analysed by thorough reading of the interview material, followed by two rounds of coding to organise and make use of the data. A risk with this kind of approach is that the gathered data can be fragmented and the social context lost (Bryman 2011: 526). This can be problematic because in case studies, it is important to respect the unit of each case (de Vaus 2001: 253). The interviews have hence been analysed by case, to capture the meaning of the case as a whole and minimise fragmentation.

The first code round had an open character in order not to impose any categories on the responses, and allow for topics brought up by the respondents themselves to have a place in the further analysis. Hence, the themes in the first round of coding came from the material itself and were simply answers to the question “What are they talking about?”. The main purpose of the first coding round was to get an overview of the themes in the data material. Some of these were a direct result of the interview questions, and some were brought up by interviewees. Twenty-two different themes emerged from the first analysis of the interviews. Not all interviewees touched upon all topics.

Themes that dealt with performance auditor approach were: the interviewees ‘ thoughts about their own role, interest in the audit topic at hand, and how they related to the auditee(s), the Government, and the Parliament. These themes capture the professional interaction of the performance auditors. Based on the themes from the first round of coding, chapter 5.1 presents the *auditor approach* descriptively.

The next step was to use a higher level of abstraction, and to explore the themes from the first code round using indicators that could give clues about the presence or absence of a contradiction between integrity and influence. The purpose was to find out what the interviewees were certain about, what they expressed ambiguity about as well as how they resolved ambiguous themes. I called these indicators *certainty*, *ambiguity*, and *resolutions*. Here, the reader should note that the three categories of certainty, ambiguity and resolutions are *not* predetermined to be about auditor approach or roles, but that they all have the possibility to fit any theme that came up during the first coding round. This width of interpretation has been kept to avoid imposing categories on the data, and to avoid missing out on unexpected results from the study. The results of the second round are presented in chapter 5.2.

5 Analysis of Case Data

In this section the results of the case-studies are presented. The disposition is guided by the two themes for the research questions; auditor approach, and the more overarching aspect of the complexity of being both evaluator and auditor. First, I present the cases according to some basic descriptors for the reader to get an overview of the material. I have considered the PA approach as summative or formative based on how much of the PA was concerned with summative goal-rationality dominated evaluation, or formative operations-rational evaluations (Johansson 2006: 43). Elements of knowledge development are considered formative, and audits that primarily consist of a review and evaluation of interventions as summative. Clearly, an auditor is formally an auditor, with all the rights and obligations that that means, and the two types of summative and formative are ideal types. The purpose here is to give the reader an idea of what approach was more prominent in the cases.

	CASE A
Auditees	Multiple (3)
Issue-area	Social Security

	CASE A
Summative or formative approach	Summative and formative
Description	The issue area was described as entirely new and “troublesome”, as it involved several auditees due to the responsibility and accountability division between various levels of authorities on the matter. Involving vulnerable groups of society, it was perceived of as “very close” to many. Interest for it was widespread beyond the Government and Parliament among citizens and interest groups.
Auditee’s response	The auditees were aware of the issues and mostly agreed with the conclusions of the SNAO.
Government’s response	The Government received the report with quite a positive response. One of the recommendations they agreed to implement, while the other one they dismissed referring to policy interventions that did not yet have the time to show in any research data.
Parliament’s response	Here, it seems the Parliamentary situation overruled the Government’s statement. Once the Parliamentary Committee had prepared the issue, two policy propositions had been raised from MPs, regarding the necessity to implement also the second recommendation of the SNAO. Before it came to a vote, the Government had already agreed to implement the second recommendation.

	CASE B
Auditees	Single
Issue-area	Labour Market Policy
Summative or formative approach	Summative

	CASE B
Description	The issue was during pre-studies believed to be more pertinent than it turned out to be. Definition difficulties gave the auditors an impression that the problem was larger than it was. The auditors perceived of this as a good example of a report where there was not so much need for action, and that the report had more of a “scanning” quality of an area where there was not so much previous knowledge.
Auditee’s response	While the effects were limited on a governmental level, the auditee agreed to certain measures for improvement on the problem area.
Government’s response	There were two recommendations from the SNAO, and they were handled in a way that an interviewee describes as “reasonable”; no big fuss for a small issue, that in addition seemed to concern a heterogeneous group, as was mentioned by a different research institute.
Parliament’s response	There was no parliamentary attention raised as a result of the report.

	CASE C
Auditees	Multiple (2)
Issue-area	State finance
Summative or formative approach	Summative

	CASE C
Description	The purpose was to find out whether the Government had acted according to the stipulated goals in the creation and management of a fund as part of a legal framework for tackling financial crisis situations. There were two parts to the report, one where the SNAO criticized how the fund was built up, stating that it was not very purposeful to meeting the goals that were stated in the proposition for the creation of the fund. The second part concerned the legality of a transfer made to the fund by the state. Quite controversially, the result was that the Government had not acted entirely in accordance with the law in their management of the funds. The report contains plenty of economic terms, and one auditor expressed concern that the Parliament might have difficulties understanding it.
Government's /Auditees's response	In this case, the auditee was a Ministry. The Ministry did not agree that the transfer was in a legal gray - zone, but they "kept doors open" for modifying the structure of the framework. There was also referral to an own undergoing investigation of the Government.
Parliament's response	There were two propositions raised as a result of the report presentation at the Parliament, both following in the lines of the SNAO.

	CASE D
Auditees	Single
Issue-area	Infrastructure
Summative or formative approach	Summative and formative

	CASE D
Description	This report addressed a lack of methods for measuring efficiency. It has both a summative and a formative element, where first the absence of a method was pointed out, and as the process went on, a method was developed. The study involved close contacts between the auditors and the auditee on many levels of the auditee organisation, from leadership to operational level.
Auditee's response	There were mixed responses: the leadership was initially negative and then again disagreed with the conclusions and recommendations when the report was published. Within the audited organisation, however, the audit reverberated and even generated new positions with the sole purpose of method development.
Government's response	On a governmental level, the conclusions were dismissed to some degree, the Government referring to upcoming own investigations of methods.
Parliament's response	There were a couple of propositions raised in the Parliament as a result, however these were not approved of as the Parliamentary Committee considered the already taken measures on auditee and government level were sufficient to handle the problem.

	CASE E
Auditees	Multiple (4)
Issue-area	Integration
Summative or formative approach	Summative

	CASE E
Description	This PA investigated the interventions of a number of actors that are responsible for the labour market integration and higher education validation of immigrants. Using file studies and alternative calculation scenarios the SNAO was able to show that the handling of this policy problem had not been sufficiently effective and purposeful. The main recommendations were about the Government steering more clearly.
Auditee's response	The auditees were positive to the investigation as it was a heartfelt topic and a problem important for society to resolve.
Government's response	The Government agreed with most things and planned to take actions.
Parliament's response	There was one statement from one party, other than that there was no debate as a result of the report.

To sum up, three of the reports can be seen as primarily summative, with the main focus being a review of a certain policy intervention, or lack thereof, and the recommendations primarily are about the Government steering better. Two reports can be seen as having both summative and formative elements, where there is first a review of what has not been done, or not done well enough, followed by concrete suggestions for policy interventions that could improve the situation.

Auditors have expressed general satisfaction with the influence of the reports. This was a surprising result, as one can easily get a bleak image of the Government's response from reading the *skrivelser* on certain reports. As it turned out, many reports had indirect effects and could spark parliamentary debate on a topic, public interest in an issue, or be used as information basis for further investigations, not seldom undertaken by the Government. One interviewee expressed the perception of a "competition" between the Government's own investigations and the SNAO at times. It appears the Government frequently addresses issues with own research committees, something that leaves an SNAO report "hanging", as usually decisions are not made until the

Government's own committee has looked at a topic. The timing of reports to be published was important here, at the same time as the SNAO has their own internal productivity demands to keep up with.

5.1 Auditor Approach

Below is a descriptive account of the performance auditors' perceptions and how they relate to the PA process and report, the auditee(s), the Government and the Parliament. To maintain the anonymity of the interviewees, this section will not be tied to any particular case. The interviewed persons had been active at the SNAO from 2,5 to 9 years.²¹ A couple of interviewees had been recruited to the SNAO, either as consultants, or as permanent employees due to particular skills that were needed for particular projects. Economy and political science were common educational backgrounds. Most did not refer to themselves as "auditors", or use the term as a description of their work- not even those working with highly quantitative methods. Some agreed to calling themselves "performance auditors", while others still preferred to name themselves "investigators" or "evaluators".

Assignment of projects is handled by unit managers that are the level above the program managers. Previous experience with audited subject area seems to steer who gets what project, although there are possibilities for the auditors to express desires about what issue-areas they wish to work with, and what areas not. Generally project groups are assembled to include both qualitative and quantitative auditors, reflecting the mixed methods that are used in nearly every performance audit at the SNAO. Practically in the project groups, though, there is an amount of cross-over work between auditors working with primarily quantitative versus qualitative areas; particularly if the project group is small. This manifested primarily in persons with a quantitative research focus undertaking also qualitative research moments, like conducting interviews. The PA reports are created in project groups of two to five persons, including a project manager leading the PA. The project groups are parts of one audit strategy, that is lead by a program manager that has an overarching responsibility. The hierarchy of the project

²¹ Some even longer, but here I have decided to draw a line at the start-up of the Swedish National Audit Office, 2003, thus the longest possible time is nine years.

groups is rather flat, “...the usual is to work in pairs or three persons, and then one does all kinds of work by oneself”, as one project manager describes the work division.

Ultimately the Auditor General is responsible for the conclusions of the audit report. The relations to higher management appear to be relaxed, but also not always very frequent. This is understandable considering the size of the organisation; some 300 employees and three Auditors General. One interviewee expresses that the Auditors General are “very involved” in the operations of the SNAO, “meddling” a lot more than directors of other authorities. Sometimes there was slight irritation over the Auditor General’s decisions regarding textual formulations in the reports and press statements, however this came with a sense of understanding, as the Auditor Generals are the ones accountable for the report.

“I think our role here is very free, I worked with A that you have also talked to, and I think we have plenty of liberty. Not until it gets to the highest level, it is mostly then that viewpoints and opinions appear more clearly. It is the Auditors General who at the end have to take responsibility for the product.”²²

There is clearly a high esteem for the professionalism of the performance auditors at the SNAO, with a high degree freedom for the performance auditors to shape and influence their own projects, methods, interaction and conclusions. The interviewees appeared to appreciate the high-confidence work mode.

5.1.1 Relating to the Performance Audits

Many interviewees expressed, upon asking, that they felt a personal engagement about the issue under investigation. This is an aspect subject to large variations though. The formal follow-up for the yearly SNAO report is the responsibility of the project

²² “Jag tycker det är en jättefri roll här, jag jobbade ju med X som du har pratat med, och jag tycker vi har stora frihetsgrader. Det är först när man kommer upp på högsta nivå, det är först då som det kommer synpunkter och åsikter mer ordentligt. Det är ju Riksrevisorerna som i slutändan ska ta ansvar för produkten.”

managers. It appears from the results that the more “social” a topic is, affecting, for instance, the life of families, the larger was the interest in the issue of the performance auditor. Here, it is also necessary to note that this was not the only factor that seemed to matter, but also the magnitude of the problem and the resulting performance audit result. The term “blockbuster”²³ was sometimes used to benchmark the influence of the report, although mostly to describe how reports were *not really blockbusters*, rather than expressing that they were:

*“Even if this one wasn’t really a blockbuster...”*²⁴

*“Then there was some report too that came in 2006 that was a real blockbuster that created some turmoil I think, when it was a little bit to and fro and, well...I think they weren’t entirely happy then.”*²⁵

*“This material is difficult to interpret, so to speak, it probably won’t be any blockbuster in that way...”*²⁶

While one auditor had conducted an own follow-up of a recommendation, like calling involved parties after publishing, partly due to a strong public interest, others kept reading up on the issue whenever they heard anything about it in the academic world or in the media. Other auditors merely sporadically followed the internal press coverage. It is likely that if an auditor works repeatedly within the same PA-strategy, he or she will be in frequent contact with similar issue-areas, such as finance, social policy, or infrastructure. Also, frequently the suggestions for investigations come from the auditors themselves: they come up with suggestions for PA-topics, that are then approved by the Auditor-Generals (*Auditors General*). If a person has “spotted” the topic, it is likely that they are also more passionate about it. The reasons for being interested in the follow-up sometimes came from pure curiosity to find out “what had

²³ “Kioskvältare”

²⁴ “Även om den var ingen kioskvältare den här...”

²⁵ “Då var det väl någon rapport också som kom 2006 som vart en riktig kioskvältare som skapade rabalder tror jag, när det blev lite hit och dit och, ja...de var väl inte helt nöjda då, tror jag.”

²⁶ “Det är ju lite svårtolkad materia så att säga, det blir nog ingen kioskvältare på det sättet...”

happened”, but was also described to be a result of the task and mandate that the SNAO has, and often as a combination of both:

“Sure, I, as most people who work here, feel an engagement for the task. Not only because it is personally fun working with finding out how things really are, but I have a social engagement too. And, yes, I think that is valid for most people working here, that they consider our task important. And we have an amazing mandate to take on this task. It is a strong mandate, an independence protected by the constitution, I think it is fair to say that compared to corresponding authorities in other states, the SNAO has a very strong mandate, a very strong independence. And that makes it exciting to work. So there is a personal engagement, too.”²⁷

It is clear from the quote above that esteem and pride in the own Supreme Audit Institution are important motivators for an engaged approach to the task and the public ethos. Some auditors referred to “the taxpayers” and /or the “taxpayer’s interest” as a prime motivation for taking pride in their work. These statements could be interpreted as a strong public ethos.

“So one has to find a way of also trying to make the administrative authority understand that it is about utilising our tax money in an effective way together...”²⁸

²⁷ “Visst, jag, som liksom de flesta som jobbar här, känner ett engagemang för uppgiften. Inte bara att det är personligt kul att jobba med att ta reda på hur saker och ting egentligen är utan jag har ett samhälleligt engagemang, också. Och att, ja, jag tror det gäller för de flesta som jobbar här att de tycker att det är en viktig uppgift vi har. Och vi har ju ett fantastiskt mandat att utföra den uppgiften. Det är ett starkt mandat, ett grundlagsskyddat oberoende, jag tror man kan säga att om man jämför svenska Riksrevisionen med motsvarande myndigheter i de flesta andra länder så har den svenska Riksrevisionen ett mycket starkt mandat, ett mycket starkt oberoende. Och, det gör det spännande att arbeta med vår verksamhet. Så det finns ett personligt engagemang också.”

²⁸ “Så att det gäller att hitta ett sätt att också försöka få myndigheten att förstå att det handlar om att tillsammans använda våra skattepengar på ett effektivt sätt...”

“...and as I’ve worked at the Ministry and have that kind of culture in my body, that we should cherish the taxpayers’ money...”²⁹

“...if we think there isn’t anything to do, then one might, as a taxpayer, think that we are busying ourselves with the wrong things.”³⁰

“...not the most optimal way...from the perspective of the taxpayers.”³¹

Overall, the interviewees were content with the influence that occurred as a direct or indirect consequence of the PA process and reports. As long as “the work got done”, the performance auditors appeared to care less about who took on to consider the changes; the Government, the Parliament, or the auditee level. At times, the auditee level response is sufficient for the Parliament or Government not to push an issue, trusting the auditee to handle it. In those cases, the PA process had a very direct effect in starting to stir thoughts at the audited unit even before final publication of the report. In cases of audits where there was a formative element, sometimes the performance auditors were involved with the auditee for knowledge transfer -like interaction posterior to the publication of the report:

“But well I think one could say that it is that very work that they started there, and A has after this project participated in many meetings in the group, we are really not supposed to work as consultants, but it is considered more of a follow-up in the case of this report, that A has been in the meetings this group working with these development issues have arranged at the AO. That, I think, is what one sees, the effects of it all I think.”³²

²⁹ “...och jag har ju jobbat på departementet och har en sådan kultur i kroppen att vi ska värna om skattebetalarnas pengar”

³⁰ “...om vi inte tror att det finns något att göra, för då kan man, då kanske man som skattebetalare tycker att vi håller på med fel saker...”

³¹ “...inte det mest optimala sättet...från skattebetalarnas perspektiv”

³² “Men alltså jag tror att man kan säga att det är just det arbetet som de har satt igång där, och A har ju varit med efter det här projektet på många möten i den grupp, vi ska ju egentligen inte jobba då som konsulter, men det ses mer som ett uppföljningsarbete i den rapporten då, att A har varit med i möten som den här gruppen som jobbar med de här utvecklingsfrågorna har ordnat på GO. Det tror jag att det är det man ser, effekterna av det hela tror jag.”

5.1.2 Relating to the Auditee

Most often, relationships between auditor and auditee consisted of previous performance audit experience with the auditee. It was not unusual to have some background with the current auditee, either having worked for the state before the SNAO, and sometimes even having worked at the audited entity. There were also a couple of cases where the auditees were entirely new to project managers and group members. Previous experience at the auditee was not seen as an issue, but rather an advantage. “Internal” knowledge of an auditee facilitates entrances for the auditors when it comes to contact persons at the auditee, as well as familiarity with “ways of work” at the auditees and internal culture. On the topic of independence and integrity, some interviewees were very relaxed, while others appeared more unsure about the topic, yet others were eager to state very clearly that independence and integrity were not issues for them:

“...I do not experience that I have any insufficient support in any way...(...). I think I...at least I feel it is pretty clear what is expected from me...(...) But I do not think that there are any problems with my independence.”³³

It was, fairly surprising considering the context, rare for interviewees to express any personal familiarities with the auditees, although several interviewees referred to having worked repeatedly with the same contact persons at the authorities, and generally knowing people around the administration:

“The same people move around in this sphere (the state, author’s note). (...) It’s the same people coming and going. Sometimes they show up in one place, and then they’re in the next.”³⁴

³³ “...jag anser inte att jag har otillräckligt stöd på något sätt...(...). Jag tror jag...jag känner åtminstone att det är ganska tydligt vad som förväntas av mig. (...) Men jag tycker inte att det är något problem med mitt oberoende.”

³⁴ “Jamen det är samma människor som rör sig i den här sfären. (...) Det är samma människor som kommer och går. Ibland så dyker de upp på det ena stället och sedan är de på nästa ställe.”

Auditor-auditee relations were overall described as collaborative. Initial contacts are made with, if not the General Director at the auditee, then some other high-level manager. During the data collection phase and sometimes after a finished audit, there are always contacts between auditors and administrators, and other employees on different levels.

In some cases it was possible to discern a variation between different levels of an organisation when it came to how the audit was received. Leadership was at times more defensive and negative towards the audit, than lower levels of employees. This is logical from an accountability perspective where leadership has a greater responsibility for organisation-wide practises than workers; leadership has more reason to perceive pointing out lacks in the policy implementation as criticism of their work, and this also shows in some negative or suspicious reactions to the initiation of performance audits.

Some interviewees pointed out that problems are most often known within an organisation, and the arrival of the SNAO performance auditors can be perceived of as a chance to “lift” and voice an issue that has not been prioritised by the Government or leadership, employees wanting to “...tell their story”. This might be a further explanation to why lower levels of an organisation would be more positive towards the SNAO, than the leadership; that they get to perceive of effectiveness problems in a much more hands-on way, than the leadership. Interviewees underlined the rationality of the auditees, except from when the auditee was the Government. Experts in their own areas, hands-on experience with effectiveness problems and unclear governmental steering, the auditees were described as “pragmatic”:

“Well first of all the authorities are very pragmatic and they understand, I mean, if we come to them and tell them ‘we found these problems, what is your take on these?’ they usually know of these problems already, it rarely

comes as a surprise, I think they were content that we came from the SNAO and that we also raised this issue”³⁵

For the audited organisation, it seems that the SNAO performance auditors can be perceived in different ways. The SNAO is always a familiar institution and it *may* come with familiar persons. Familiarity can serve as an enhancer for collaboration, but it should as well reasonably generate larger role - and integrity conflicts for the auditors. Certain issues or groups can be empowered and lifted by the PAs; this also reflects the democracy aspect of the selection criteria for PA at the SNAO as mentioned previously. Auditees generally provided plentiful feedback during facts-review rounds, and the performance auditors all expressed that these were very valuable for the quality of the report. Except for pure fact errors and clarifications, the project groups also considered requests for changes of wording. For instance, somebody not wanting to feature in the report with their name or title, or outright withdrawals of statements, or requests for amendments. Here, the auditors tried to go as easy as possible on identifiable persons, but they were also clear regarding their right to hold on to their conclusions, despite somebody considering their work “under attack ”. ³⁶

5.1.3 Relating to the Government and Parliament

Relations to the Government and Parliament appear to have moved in positive directions after the changes of 2003, 2009 and 2011. The SNAO no longer being dependent on the Government for its mandate, the opinions of Ministries or singular persons of the Government do not appear to affect the conclusions and recommendations of the performance auditors much. The Parliament and its various Committees appear to appreciate the work of the SNAO.

³⁵ “Alltså myndigheterna först och främst är ju väldigt pragmatiska och de förstår ju, alltså, om det är så att vi kommer till dem och säger "vi har hittat de här problemen, hur ställer ni er till dem" så oftast känner de ju redan till problemen, det kommer ju sällan som en överraskning, jag tror de tyckte att det var skönt att vi kom från Riksrevisionen och att även vi lyfte upp problemet.”

³⁶ The comments from fact-review rounds have been read through but not systematically categorized. Referrals to comments in the interviews have been checked against the actual report drafts for corroboration.

“...my experience is that it is considerably easier collaborating with the administration, we rarely have problems, on the other hand the relations are a bit frosty on a Ministerial level, it can often get a bit tense and there can be certain hang-ups so there one has to try extra hard to, well, soften them up, perhaps they feel more directly affected by what we audit (...)”³⁷

Fairly surprising, the relations with the Government and the Ministries appeared more static and less collaborative than with the auditees. Related to criticising the Government’s actions on a matter, an interviewee expressed an expectation that the Government would not yield:

“But otherwise I’m not surprised that when it comes to the handling of B, that the Government doesn’t, so to say, roll over and say “we made a mistake (...),” I think that is too much to ask, ehm, in that case it is obvious that they will defend their position and their actions, but that doesn’t make it more right, rather on the contrary...”³⁸

“The Government pretends nothing has happened, I can consider that endearing (...)”³⁹

There was, however, surprisingly few expressions of prestige vis-à-vis the Government. All the interviewees expressed firmness in their conclusions and recommendations in the reports, and frequently noted that the Government did not always agree about matters. They were rarely surprised about this fact, but there was little or no indications in the material of concerns for the Government’s opinions, be it dismissal or approval.

³⁷ “...min upplevelse är att det är betydligt enklare att samarbeta med myndigheterna, det är sällan som vi har problem, däremot så är det lite frostiga relationer på departementsnivå, det kan ofta bli lite stelt och det kan vara vissa låsningar så där får man jobba lite extra med att försöka, ja, mjuka upp dem, de kanske känner sig mer direkt berörda av det vi granskar (...).”

³⁸ “Men sen så är jag inte förvånad när det gäller hanteringen av B, att regeringen inte, så att säga, lägger sig på rygg och säger att “vi gjorde fel (...),” det tror jag är lite för mycket begärt, utan, där är det väl självklart att de tänker försvara sin hållning och sitt handlingsätt, men det, gör det inte mer rätt, utan snarare tvärtom...”

³⁹ “Regeringen låtsas som att det regnar, det kan man tycka är charmigt (...).”

As for parliamentary relations, these appear to have changed to be more interactive with the new tabling process. One auditor expressed that the direct tabling process could have the effect of auditors being more careful throughout the process, as they know everything goes to the Parliament,

“...one can't bother them with just anything. Before there was this sifting function there that, like I said; it simply feels more transparent. More natural.”⁴⁰

“...previously we had this strange construct with a Board, nobody thought that it was very good to have it. And I mean I can only speak for my area here, the Parliamentary Committee has displayed a significant interest for it, before I don't think that (the report) always came to the Committee, but was presented to our Board, but perhaps that didn't feel quite as meaningful...”⁴¹

It seems closer collaboration with the principal (the Parliament) has the possible effect of adding more meaning to the work of the performance auditors, as well as pushing for higher quality. The independence of the SNAO could be under some threat, also from its own principal, but the institutional relations should make sure that this does not happen. Overseeing the SNAO is not assigned to any particular group of the Parliament, as it is in many other countries, and there is thus no one strong group to exert influence over the SNAO. It is therefore unlikely that it would be subject to undue influence from the Parliament.

⁴⁰ “...kan man inte besvära med vad som helst. Tidigare fanns det den här sållningsfunktionen där då som, nja, som sagt det känns mer transparent, helt enkelt. Naturligare.”

⁴¹ “...tidigare hade vi ju den här konstiga konstruktionen med en styrelse, det tyckte ju ingen var bra. Och jag menar jag kan ju bara tala för mitt område här, det har ju hela tiden varit ett väldigt intresse från utskottets sida, tidigare tror jag inte att det var så att man alltid kom till utskottet, utan då var de ju dragna i vår styrelse, men det kändes ju kanske inte riktigt lika meningsfullt...”

5.2 Role Perception Indicators: Certainty, Ambiguity and Resolutions

In this section, I have increased the level of abstraction from the first coding round, and collected themes in three categories that can illuminate the second research question: certainty, ambiguity and resolutions. Using these three abstracts, I have sifted through the data material from the first round. As the interview data comes from ten different individuals, the categories will not be mutually exclusive in the below presentation. There can also be reasons why the same person would say that, for instance, the SNAO direction for PA both creates ambiguity and provides resolutions to a problem. The normative judgement here would be to say that certainty is desirable and ambiguity is less desirable, however one should keep in mind that ambiguity is necessary for norms and concepts to develop as time passes. If no ambiguity was ever pronounced, the chances of improving conditions would also be lower. No ambiguity - no resolution.

5.2.1 Certainty

Under this code statements that were descriptions or explanations containing expressions of certainty and firmness have been collected. There was certainty expressed in aspects relating to the professional role of the interviewees, including auditors' descriptions of their experience and education, their methods, in realising their own professional limits⁴², their place in the organisation, in relations to their managers and the Auditors General. This implies that there is a strong professionalism among the performance auditors, and quite clear professional roles. The esteem in their own organisation was also an area where there were many affirmative statements, expressing thoughts about the SNAO unique mandate and independence. While most auditors had a strong belief in the SNAO mandate and independence, there was also an awareness of drawing a line for how far the responsibility of the SNAO goes, and what influence possibilities that the SNAO has. Interviewees were firm when talking about the recommendations made and sticking to these during facts-review rounds. Holding on to a conclusion and thereon based recommendations despite complaints from somebody

⁴² For instance, when an external professional is needed for a performance audit.

that one has seen frequently in the past months, and likely will see again within the same PA strategy, fits Lundquist's (1998) definition of moral courage and integrity.

Certainty also appeared when discussing the purpose and goal of conducting performance audits. The new facilitating direction requested by the Parliamentary Review seems to be well-grounded among the performance auditors. Not every auditor expressed certainty about all of these points, but they were all featured themes. Next, I turn to look at the areas where the auditors expressed ambiguity or role conflicts.

5.2.2 Ambiguity

The theme of ambiguity can be interpreted in several ways. The aim has been not to enforce an interpretation where I have expected there might be ambiguity, but rather I have looked for themes in which the auditors themselves have expressed ambiguity. This has not always been very outspoken. I have paid attention to contradictions within an interview, as well as expressions such as "somehow", "even though we are...", "we could be...". The below quote makes a good example:

"...and then we conduct audits from a facilitating perspective, so that we also somehow, even though we are independent auditors, can help the authorities finding solutions to matters that need improvement and together with them be able to point out 'this is one way to do it', reason around it, there are different attitudes to this here in the house, how one sees this, but I think it is very important to contribute with bringing out things that are positive and good examples and not just come with criticism all the time because then, sometimes it is like flogging a dead horse..."⁴³

⁴³ "...och sen så gör vi granskningar utifrån ett främjande perspektiv, så att vi ska också på något sätt, även om vi är oberoende granskare också hjälpa myndigheterna att hitta lösningar på saker som behöver förbättras och tillsammans med myndigheterna kunna peka på "så här skulle man kunna göra", resonera kring det, det finns lite olika inställningar kring det här här i huset, hur man ser på det där, men jag tycker det är väldigt viktigt att man också kan bidra med att lyfta fram sådant som är bra och goda exempel och inte bara komma med kritik hela tiden därför att då, det är ibland som att slå in öppna dörrar..."

Ambiguity was expressed when discussing the formal titles versus the actual work tasks, as seen from the above description of how the performance auditors saw their title, compared to what they really do. Distribution of personal working time was sometimes an issue if there was a demanding performance audit situation requiring a lot of after-work. The selection of audit topics and new topics of audit were reasons for uncertainty as some issue-areas are difficult to translate into quantifiable data, and would require new methods. New areas of audits also rendered some questions with regards to the multi-level nature of administration on the area. The SNAO is a state audit agency, not an auditor of municipalities and counties. Some problem areas, like public health, reach over the entire span of administration from national to local, and are more problematic for the SNAO. A singular PA is nearly never focused on all of the three Es, therefore these do not create role conflicts.

During the main study phase of the PAs, the ambiguity expressed was regarding familiarity with the representatives at the auditee, the ethical guidelines (or lack thereof), and the nature of the collaboration with the auditee. These are all connected to the ethos of the auditors. However there were very few statements that directly expressed uncertainty regarding this, and most auditors when asked, did not perceive of the guidelines as insufficient.

When it comes to publishing and post-processing, there was some ambiguity regarding what was the best way of doing this. While recognising the media-effect a descriptive statistic in a press statement can have, it was also recognised that such a statement could lead to an over-simplified interpretation of the topic in the media. Auditors often had low expectancies of the possible consequences of the audit, but were satisfied generally with what they resulted in, directly or indirectly. Since the relations to the auditees were generally more favourable, there appeared to be a greater mutual understanding than between the SNAO and the Ministries. This difference in relations and structures affected the ways that the auditors thought they could be influential in; the auditees were clearly seen as more possible to reason with, while the Government would frequently have a bland reaction to the audit results and be unwilling to give the SNAO direct recognition, even though they would later on use the results. This was accepted

among the auditees and not perceived to be a problem to their work. Last but not least, the purpose and goal of conducting PAs was subject to quite wide definitions including both summative and formative elements. This reflects the complex nature of performance audits, and the inherent role conflict that is the focus of this study.

The certainty and ambiguity categories taken together, one notices that there appears to be a perception of certainty around organisational -level factors like independence, mandate, and possibilities of influence, while the individual -level factors give space for more ambiguity. The auditors generally did not express feeling confusion about their own role, but it seemed, at times, that the *auditees* did not know what to expect. A defensive attitude towards the initiation of a PA signals suspicion and expectations of a “summative fault-finder”, while the auditors time after time underline the facilitating role that they have. When there was previous personal experiences between auditee and auditor from other contexts than the audit situation, the auditee was confused about the auditor’s role. The purpose and goal of conducting PAs was a theme that featured in both certain and ambiguous statements. This does not necessarily mean that the interviewees are sometimes not certain about why they are doing what they do, but rather seems to reflect the wide scope and span of possibilities for PA.

5.2.3 Resolutions

In this last part of the analysis, I have analysed the transcripts for anything that might be considered a resolution to an ambiguity. This final factor gets to illuminate the question of *how* performance auditors handle ambiguity in their professional role. Actions, structures, persons, and outright tools can all be part of this section. Summarised, the topics that caused ambiguity in the interviews were: titles, distribution of personal work time, audit objects and the handling of new issues, auditor-auditee relations on a personal level, how to maximise the influence of the recommendations vis-à-vis the Government and the auditee, and the purpose and goals of PA activities.

The professional titles, while not always entirely accurate, were not something that appeared to need any direct solution from the side of the interviewees. Difficulties

regarding distribution of personal work time were not very common, and were solved when they occurred by flexibility on behalf of the SNAO, budgeting also for post-processing of an issue. New audit areas and difficulties arising with them were also handled on an organisational level, although it appears some policy-areas are beyond the reach of the SNAO due to them not being easily quantifiable.

Ambiguity arising from relations with the auditee on an individual level was solved primarily by lifting up the issues to a collective level. The project group is the most prominent theme that comes up under this topic. A new employee gets socialised into the common ethical norms and behaviours by being part of a project group, under more experienced supervision. It is to the project group that an auditor first turns, should there be any issues; it appears that the reports are clearly the results of group efforts:

“...this is something that is alive for us all the time, how to relate (to the auditee), so we often have discussions about it. Quite soon after one gets here, well, if one isn't already aware, one realises the special place that one is in, that it is very important not to run anybody's errands (...).”⁴⁴

The collective form of working and the flat team-structure thus appears to be the most important safety-net for role ambiguity related to integrity, *not* formal ethical guidelines. Ambiguity on behalf of the auditees' side towards the audit was handled by striving to make the process as clear and transparent as possible, and making data collection easier for the auditee by actively entering the audited organisation on different levels, collecting data. There has been no evidence in the data to support a manifestation of retraction from an auditee or an audit area due to expressions of discomfort, but there has been evidence that the performance auditors actively look to put the auditees at ease with the audit and create a professional understanding for why the audit is taking place. Entering into the PA process with a respectful, to-the-point, knowledgeable approach were also mentioned as important for building good relations with the auditee.

⁴⁴ “...det här är någonting som är levande för oss hela tiden, hur man ska förhålla sig, så har vi ju ofta diskussioner om det. Ganska snart efter det att man kommer hit så, om man inte redan är medveten om det, så förstår man ju att man sitter i en ganska speciell sits, att det är väldigt viktigt liksom att man inte ska gå någons ärenden,(...)”.

“...all those things they (the project group) handled very smoothly, and in that way created a trust from the auditee(s), and that is in no way contradictive to our possibility to take a critical stance to the operations. But it was an important thing.(...) But it is also about doing them justice in the report, and I think that also contributes to a positive reception of it and that our recommendations are taken care of and implemented, too.”⁴⁵

Interviewees solved their ambiguity problems with how to report findings by adjusting the language of the reports to be sufficiently clear, while being bureaucratic and humble enough, often done with the aid of the internal quality assurance that checks the report along the process and works as a support for the performance auditors' work; the quality assurance is internal to the SNAO while being external to the project group, and can contribute with valuable points of view. Following the same line of balancing the SNAO-auditee relations, the facts-review rounds where auditee comments and opinions are collected were considered useful for putting auditees more at ease with the results to come:

“It is a way of making the whole thing less dramatic, I mean they (drafts) are nothing that may leak out and become public before the report is ready, but at the same time, well, they get to see our ready analysis beforehand and there can be a psychological effect in it, that it makes them feel safer.”⁴⁶

On a personal level, some interviewees expressed understanding for poor policy decisions being made under stress, or other coping problems within the administrative authority. Having an understanding for the conditions under which a decision has been

⁴⁵ ”...alla sådana där saker så att de skötte det väldigt snyggt, och det byggde på det viset förtroende, ifrån de granskade myndigheterna, och det är inte på något sätt oförenligt med att vi sedan kan vara kritiska till verksamheten. Men det var ju en viktig sak.(...) Men det gäller ju att vi gör dem rättvisa i rapporten, och det tror jag också bidrar till ett positivt mottagande av rapporten och att våra rekommendationer blir omhändertagna och utförda också.”

⁴⁶ “Det är ett sätt att avdramatisera det hela, jag menar det är ingenting som får läckas ut och bli offentligt innan rapporten är klar men samtidigt så, de får ju se vår färdiga analys i förväg och det kan finnas en psykologisk effekt i det, att de känner sig tryggare i det.”

made can make it easier to relate to and respect the audited entity and can be seen as a personal coping strategy on behalf of the auditors.

6 Conclusions

Research question 1: How do performance auditors perceive of their own role? Are there any role conflicts?

The performance auditors generally perceived of their own role as unproblematic. There was clearly outspoken professional identities. Many statements from the interviews could be related to the parliamentary direction of a formative approach, even in the most summative cases. The personal commitment to the issue at hand varied, but the underlying logic for commitment appeared to be the magnitude of the issue, the public interest in the matter, and the appropriate allocation of taxpayers' money. There were few expressions of prestige vis-à-vis the Government and the Ministries, on the contrary, there were many expressions of understanding when it came to mistakes. Performance auditors were also aware of their own role being seen as fault-finding, and expecting negative reactions.

While the auditors themselves rarely experienced role conflicts, the auditees at times seemed more prone to take a defensive stance towards the auditors, especially leadership levels of the audited organisations. On a "ground-level", there were different attitudes perceived as problems are usually known by staff, and performance audits can have the function of lifting issues and bringing attention to already known problems in an organisation. Performance audits can thus have an empowering function for public sector employees. Performance auditors went through some trouble to maintain a neutral stance and to show the auditees that they were not looking to "bust" anybody or attack the work of the auditees, in order to get better collaboration from the audited organisations. Another role conflict that appeared in the study was when an auditor had recent work experience from the auditee, but again, the confusion was on the auditee's side, "forgetting" that the person was now there in a different role than before. If there were more similar conflicts, these were not brought up by the interviewees. Integrity and ethics were either seen as non-issues, or discussed with some ambiguity. Seen in the light of the ongoing official treatment of the topics, this appears as fairly surprising.

Integrity and ethics appear to be taken for granted on an organisational and an individual level.

As the SNAO works with a problem-oriented approach, it is fault-finding, but the fault-finding takes place during environmental research and pre-studies. This strategy for PAs leaves space for more problem-resolving during, and after the evaluation process, and inclines the auditors' own attitudes. Even in case C, which was the one that had the most summative character, interviewees expressed the desire to help the Government and Ministry to do better. This signals a strong integrity driven by the concern for the taxpayer's money. The style was that of a sincere desire to safeguard the public interest on a matter. When the issue was small, the auditors' reactions to the limited influence in terms of recommendation acceptance was also low-key. When there was an issue that risked heavily overspending of public means, the auditors' personal commitment to the issue and willingness to keep working with the auditee was still high, despite a governmental "let's see"-response. The most summative of all the cases, with no possibilities for the auditors to influence the continued action on governmental and auditee level, was also the case that contained the harshest criticism towards the Government's actions, and it was also the report that was described in the most finite way by the interviewees; "that was that, now it is up to the Parliament to decide". These results clearly indicate an overall strong public ethos as a result of the mission and mandate, as the rationale for overall auditor-auditee relation seems to be to safeguard the effective and efficient spending of public means, in accordance with the parliamentary directives for PA.

Research question 2: Were integrity and an inclusive approach contradictory values in the performance audits? If not, how were they combined?

The Parliament's directive for PA clearly underlines that the SNAO should work "facilitating". In practise, this means that the auditors are looking forward to a quite different work scenario, involving more contacts with the auditee and other stakeholders. The results of this study confirms the theory of auditors having an interest in keeping good relations with the auditee; such an approach matches the entire logic. A

respectful, to-the-point, approach makes it easier to take initial contacts, to collect the necessary and correct data, and to evaluate it in a reasonable factual way reducing the need for re-work during facts review round. A straight, transparent approach also seems to make the interaction easier when there is previous familiarity between the auditor and the auditee, as well, reducing the risk of misunderstandings. It increases the likeliness for influence of the process and recommendations on an auditee level, and last but not least *improves and maintains* the image and esteem of the SNAO among auditees as well as in Parliament. The esteem of the SNAO and its mandate, in turn, appears to be important for the motivation of the auditors in their work. Reinforcing the image and esteem thus also reinforces the professional pride and makes it more rewarding to conduct the work.

The basic presumption for this study was that an inclusive approach to auditees would be problematic for performance auditors in terms of integrity issues. The study did not give clear indications, however, that an inclusive approach would be problematic for auditor independence and integrity. The main explaining factor for this seems to be the organisational strength of the SNAO. It is possible that an inclusive approach risks the independence of a sole evaluator, but belonging to an independent collective seems to counteract this risk. Close collaboration in project groups gives more moral support to the performance auditors than official ethical guidelines.

When the auditee showed resistance to the audit or insecurity about the performance auditors' purpose, the auditors were constantly attempting to put the auditees more at ease with the situation by dialogue. Here, the involving, formative approach helped to create a situation that allowed auditees to relax and learn from the available expertise. The relative freedom of the project groups, combined with the parliamentary direction for the PA focus in combination seemed to give the performance auditors possibilities to conduct their work in a way that allowed for handling of conflict situations. The role conflict between a summative auditor and a formative evaluator appeared to exist mostly externally to the auditors themselves; among auditees, among Ministries and the Government. Since most of the audit cases did not involve much interaction between Ministries and auditors, there did not appear to be much integrity risks in that aspect.

Auditors were also not excessively concerned about what the Government or the Ministry in question would think; there was clarity regarding the institutional setting and the accountability of the SNAO. It is known that the SNAO works according to a problem-oriented approach, and fault-finding is thus expected. From the cases studied, a dual pattern of role interpretations appear. Leadership on auditee level and the Government appeared less pragmatic than the lower levels of the organisation, and appeared to have the “summative auditor” logic behind its reasoning to a higher degree. This confirms the co-existence of the many roles of the SNAO as an organisation, and the performance auditors. The performance auditor is fault-finding, problem-lifting, deliberating, and problem-solving. Appearing as less accusing and more facilitating is rational for the performance auditors.

7 Discussion

Seen critically, interviewees giving an unproblematic account of the performance auditor role could be a strategy stemming from self-awareness and previous experience with researchers and journalists, and therefore the validity of the results of this study could be questioned, as mentioned earlier. On the other hand, most of the interviewees had not experienced the controversies surrounding the SNAO in the late nineties. Role confidence appeared genuine, as did esteem in the own organisation and its mandate. It therefore appears to be a reasonable conclusion that the supposed role-confusion is primarily external.

It is problematic however, in my view, that the topics of ethics and integrity are taken for granted on both organisational and individual levels. The question is how possible it is to control these aspects, and how desirable it is to have a stricter steering. Indeed, there are already certain ethical guidelines for the behaviour of the auditors, but internal deliberation among project groups and quality assurance appeared to be more important. A live discussion regarding the topic probably enhances the auditors’ consciousness and group effort. On the flip-side of the coin, there is a risk that unsound norm-building around ethics could flourish in a project group. The SNAO should be aware of this risk and mitigate it by keeping a live discussion around ethics and integrity, well-anchored

among the employees. Frequent varying of the project groups could be another way of counteracting integrity-risking sub-cultures. While the high degree of freedom that the performance auditors have places a great deal of trust in their professionalism, integrity and ethics should not be treated as non-issues. It is a positive sign that the SNAO's work with ethics is currently under review.

One possibility to why it appears to be difficult to approach the topics of ethics and integrity at the SNAO could be the cultural context. Sweden is a state that is generally known for low levels of corruption. There is a widespread notion that it simply does not exist in Sweden, that integrity is something culturally inherent to Swedish public administration. Coming from this context, there is a risk of being ethnocentrically blind to problematic situations that would put integrity at stake, to not name them "problematic". Attempts to work with auditor ethics therefore have to make cultural sense, and deal with situations that are familiar to the performance auditors and that could occur in their work. For instance, bribes or attempted bribes are probably not so common among auditees in Sweden; the line is much finer than that. A suggestion for future research could be the auditees' experiences with the auditors, as that seemed to be a sometimes conflictual area with regard to what the auditees could expect from the performance audit.

The influence as a result from the PA process itself was frequently of more importance than Parliamentary action on the topic. As seen in chapter three, this is expected with a more formative approach to performance audits. Knowledge transfer between the SNAO and the auditee occurs as a result of the SNAO conducting own research in order to back up their recommendations with alternative calculations and outright policy instruments. Although a single PA nearly never focuses on all of the three Es, a report that can show the financial benefits of the suggested recommendations is more persuading, also to the Parliament. It is positive that expert knowledge available at the SNAO can be transferred to the auditees, however there needs to be support for this kind of efforts, so that singular performance auditors do not find their commitment compromised, and their work hours torn between consultancy and performance auditing.

SNAO recommendations can work as an external force to shape government. The cross-sectional focus and resulting recommendations often aimed at the government's steering and handling of a policy problem can, indirectly, lead to the creation of new authorities. It is thus possible to see the SNAO's actions as having some influence on the institutional set-up of the state. There is still, however, within the SNAO space for development of methods for studying new policy areas. New audit areas serve to drive the SNAO into a more diversified direction, and could mean that the SNAO's role as an organisation diversifies, from being primarily a state level actor to incorporate more levels of society when needed. With a diversifying role for the SNAO, there is a need for new kinds of competence. This can be solved by using external consultants, however the use of consultants might constitute an integrity risk. There was one case in this study where the consultant had worked with the auditee previously to undertaking the performance audit. Such an assignment requires high levels of ethos and incorruptible integrity from the consultant, as the person might find herself or himself in a situation of loyalty confusion. An increased use of consultants therefore must be carefully considered. On the other hand, there could be instances where the involvement of a consultant gives valuable inside information.

This takes us to the more general consideration of whether independence or involvement is more valuable in a performance audit situation. The results from this study seem to indicate that the influence and utilisation of PA processes and reports is higher with a formative parliamentary directive and approach. This comes at the price of risked integrity, although the administrative authorities were rational in their approach. A problem is often known by the administrative authority staff, even if it is not recognised by leadership or the Ministry. When a Ministry itself is auditee, a formative approach gets more problematic. It is debatable whether a formative approach is desirable in such cases.

The SNAO appears to have a good ground of competence to stand on. Perhaps a more prominent challenge for performance audits in Sweden is how to raise more public attention to the reports, and the activities of the SNAO overall. A stronger connection to

the Parliament or the public seemed to give more feeling of purpose to the interviewees, and plays an important role in motivating the norms of integrity and ethos.

Appendix 1: PA reports history, 2003-2011

Administrative Authority	PAs, 2003-2011	Included in study
Arbetsförmedlingen (Swedish Public Employment Service)	28	x
Försäkringskassan (Social Insurance Office)	24	x
Rikspolisstyrelsen (National Police Board)	19	
Socialstyrelsen (National Board of Health and Welfare)	16	x
Ekonomistyrningsverket (Swedish National Financial Management Authority)	14	x
Länsstyrelsen - samtliga (County Administrative Boards - all)	14	
Skatteverket (Swedish Tax Agency)	12	
Högskoleverket (Swedish National Agency for Higher Education)	10	x
Naturvårdsverket (Environmental Protection Agency)	10	
Åklagarmyndigheten (Swedish Prosecution Authority)	9	
Försvarsmakten (Swedish Armed Forces)	9	
Universitet och högskolor - alla (Universities and other institutes for higher education - all)	9	x
Domstolsverket (Swedish National Courts Administration)	8	
Statens energimyndighet (Swedish Energy Agency)	8	
Trafikverket (Swedish Transport Administration)	8	x
Finanspolitiska rådet (Swedish Fiscal Policy Council)	7	
Lantmäteriet (Swedish Mapping, Cadastral and Land Registration)	7	
Migrationsverket (Swedish Migration Board)	7	x
Polismyndigheter - samtliga (Police Authorities - all)	7	
Statens skolverk (Swedish National Agency for Education)	7	
Statistiska centralbyrån (Statistics Sweden)	7	
Styrelsen för internationellt utvecklingssamarbete (Swedish International Development Cooperation Agency)	7	
Myndigheten för samhällsskydd och beredskap (Swedish Civil Contingencies Agency)	6	
Försvarets materielverk (Swedish Defence Materiel Administration)	5	
Kustbevakningen (Coast Guard)	5	
Riksgälden (Swedish National Debt Office)	5	x

Appendix 2: Interview questions

1. Kan du berätta kort om din tid vid SNAO och ditt arbete där? (Could you briefly describe your time at the SNAO and your work there?)
2. Hur ser du på din roll som revisor vid SNAO? (How do you view your own role as an auditor at the SNAO?)
3. Vilket stöd har du som revisor i din granskning, när det gäller hur du ska förhålla dig till granskningsobjektet? (What kind of support do you have as an auditor, when it comes to how you should relate to the audit object?)
4. Brukar du följa upp rapporter som du är med och skapar? (Do you usually follow up on reports you take part in creating?)
5. Brukar du reflektera i förväg över dina egna tankar och åsikter om GO? (Do you reflect about what your own thoughts and opinions are about the audit object before you go into the project?)
6. Berätta om den aktuella granskningen och din roll i den. (Can you tell me about this particular PA and your own role in it?)
7. Hur kom det sig att du började arbeta med granskningen och vad var dina tankar kring denna uppgift? (What made you start working with the audit and what were your thoughts about this task?)
8. Har du granskat nämnd organisation tidigare? (Have you had previous experience in auditing this particular audit object?)
9. Hur togs ni som granskare emot av de granskade organisationerna? Kan du ge exempel på detta? (How were you received at the audited organisations? Could you give examples of this?)
10. Vad var kommentarerna från den granskade organisationen/ de granskade organisationerna? (What were the comments from the auditees?)
11. Vilken hänsyn togs till kommentarerna från GO? (What kind of concerns did you take of their comments?)
12. Vad tror du att granskningen fick för konsekvenser i den/de granskade organisationen/ organisationerna? (What consequences do you think the audit led to within the audited organisations?)
13. Vad anser du om mottagandet och behandlingen av denna rapport? (How did you feel about the receival and treatment of this report?)
14. Vad anser du vara de främsta skälen till att rapporten togs emot som den gjorde av GO, Regering, Riksdag? (What do you consider to be the main reasons for why the report had the receival it did, by the auditee, the Government, and the Parliament?)
15. Har du något du vill tillägga som vi inte tagit upp? (Do you have anything to add, that we have not yet brought up?)

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