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Impact at any price? The National Audit Office (NAO) and the media

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Abstract

In National Audit Offices (NAOs), impact is often used as a measure of success, serving to build legitimacy. When aiming to maximize impact, the media tends to play an important role. Based on empirical observations from the Swedish NAO, this paper explores how the role of the media for a NAO can be understood, and how this may affect independence.

It is suggested that impact can be understood either as the media coverage of an audit (media impact), or the measures that an audit result in (measure impact). Two interpretations of the media are discussed: (i) Media as an information channel, and (ii) media as a means of bringing pressure to bear among audit objects and members of Parliament. In the Swedish NAO, the Auditor-Generals strived to maximize media impact, in order to gain measure impact, partly because a response to audits was not compulsory. Auditors in the Swedish NAO requested that the media should be understood rather as an information channel, and that impact should not be seen as an important measure, in accordance with the Constitutional school.

Implications for independence are discussed. In the Swedish NAO, auditors witnessed about an excessive focus on problems and sensational conclusions, and on producing non-contestable results, following a strong media orientation. It is concluded that the price of media impact is independence, in the Swedish case.

Key words:

Performance audit, value for money audit, SAI, supreme audit institution, national audit office, national audit, NAO, Riksrevisionen, media, impact, public management

INTRODUCTION

As the audit society (Power, 1997) reaches out ever-further, there is an increasing need to understand and discuss the role of the media in this new landscape. The role of the media in the audit society is especially interesting as concerns National Audit Offices (NAOs). These are expected to hold an independent position under the national parliaments (INTOSAI, 2001). If the media is allowed to affect the performance audit process or results, or the choice of organizations to audit, independence is curtailed.

Still, impact in the media, and thereby in the public debate, is considered key for many national audit institutions (Mohan & Sullivan, 2007; Patton, 1997). One reason is that it legitimizes their existence, especially when a response to the NAO's recommendations is not compulsory. Performance audit in a NAO is also called value for money audit (Lapsley & Pong, 2000), and if the NAO itself does not provide value for money, it will hardly be considered to perform very trustworthy.

A former Auditor General of Canada, Dye (2009), argues that NAOs ought to be *even more* focused on the media, as they strive to increase impact. Dye claims that this will not hamper independence, and provides with a long list of practical advice. Empirical data are, however, required to validate this claim.

The purpose of this paper is to explore how the role of the media for a National Audit Office (NAO) can be understood, and how this may affect independence.

The paper is focused primarily on the media as a channel for information from the NAO, not to the NAO. As concerns the latter dimension, it is interesting, however, to consider how the NAO relates to the media when establishing what is relevant to audit.

The paper builds upon experience from a five year case study of the formation of the new Swedish NAO, called Riksrevisionen. This agency was formed in year 2003, in a reform that was unique in Swedish political history. With the reform, the previous two NAOs were merged into a new agency with an independent position under Parliament, in accordance with international standards.

The paper is organized as follows. A theoretical framework is first established, focused in particular on impact and independence in NAOs. The case study method is depicted, and case study observations are described. A discussion follows, and a section with conclusions.

IMPACT AND INDEPENDENCE

It has been confirmed in scholarly writings, that NAO audits are expected to aim for impact, or even maximize impact (Mohan & Sullivan, 2007; Patton, 1997), but it is not always clear whether the concept is meant to signify impact in the media ("media impact"), or impact in terms of measures following what is recommended in audits ("measure impact"). Measure impact may require media impact, in cases where a response to audit recommendations is not compulsory. The question is: Need the NAO at all care about whether or not its recommendations lead to measures? There are two schools in this regard, according to Pollitt and Summa (1997): A Constitutionalist school and a Managerialist school. With the Constitutionalist school, the NAO and its independence is regulated in

the Constitution, and it is argued that it need not justify its existence further. With the Managerialist school, it is assumed that also the NAO itself needs to provide legitimacy for its existence, regardless of constitutional writings, showing that the NAO itself provides “value for money”. Impact, serving to provide legitimacy for a NAO, is an aim primarily in the Managerialist school. The INTOSAI (2004:11) definition of performance audit also provides support primarily for the Managerialist school, as it states that audits should aim at resulting in improvements;

“Performance auditing is an independent examination of the efficiency and effectiveness of government undertakings, programs or organizations, with due regard to economy, and the aim of leading to improvements.”

Mohan and Sullivan (2007) argue that there is a balance between independent position and a responsive position towards the stakeholders of a NAO, and explain that there has been a heavy focus on the responsive position in the most recent years. This may also reflect a general support for the ideas of the Managerialist school, where NAOs need to justify their own operations against these stakeholders, of which the media is one.

A former Auditor-General of the Canadian NAO, Dye (2009), argues that the NAOs need to be more oriented towards the media, in order to achieve this impact. With media impact, audits can bring pressure to bear onto both members of parliament and audit objects, Dye (2009:8) explains;

“If your audit office does very thorough work but your Public Accounts Committee or other committees to whom you report do not pay attention or hold hearings on your audits, you have a problem. [...] SAIs need to recognize the reality that audit reports may not be read thoroughly or completely and find a way for their parliamentary stakeholders to become aware of the good work of the SAI. One way to do this is by getting the media to carry your message for them. SAIs can become partners with the media without compromising their independence. In addition, the media is a key channel to keep citizens informed of the SAI’s role in and contribution to strengthening your country’s well being. A properly informed audience will create public pressure on elected representatives, which in turn will lead to greater executive accountability and, ultimately, to greater transparency and better management of public funds.”

Dye (2009) argues in this quote that limited measure impact is a problem, but with the Constitutional school, the claim is the opposite. Furthermore, Dye (2009) claims that focusing on maximizing media impact will not affect independence. This independence is of fundamental importance to a NAO. The INTOSAI (2001:13) writes:

“Independence from the audited entity and other outside interest groups is indispensable for auditors. This implies that auditors should behave in a way that increases, or in no way diminishes, their independence.”

This independence reaches out in several dimensions, not only in the relation to Parliament, Government and audit object. The external relations of NAOs have been scarcely explored in research (Lonsdale, 2008). Such a relation is that between the NAO and the media. Ahlbäck (1999)

has identified nine aspects of the independence of a NAO and she concludes that three of these can be considered to be “at the core of independence”. These are

- i. Choice of audit area
- ii. Choice of audit method
- iii. Establishment of conclusions

The choice of audit method usually does not attract much attention from the media, partly because this is a matter that the general public may not be able to relate to. The choices of audit areas are found in the audit plan. At the Swedish NAO, this is a result of how the Auditor-Generals value “risk and relevance”, and this matter has been under debate in Parliament over the recent years (Sveriges Riksdag, 2008/09:URF I, II). Norton and Smith (2008), too, emphasize the importance of an independent, non-political choice of audit area and audit object. They write, on the British NAO:

“Its effectiveness as an SAI depends on the extent to which it is able to exercise apolitical discretion in its selection of qualitative targets or outputs by which a service deliverer is to be assessed, as opposed to conducting audits on the basis of targets or implicitly politicized criteria set by the executive.” (Norton & Smith, 2008: 924)

What the media tends to be the most interested in, is the conclusions of audit reports. When these conclusions are conveyed, the media can be interpreted as (i) an information channel, where impact is not very important. This tends to be the case in the Constitutionalist school as concerns the NAO legitimacy. As an alternative, the media can be interpreted as (ii) a means of bringing pressure to act. This interpretation tends to be coupled with the Managerialist school, as concerns legitimacy, and with a strong focus on media impact. The latter interpretation may result from an institutional position where a response to audit recommendations is not compulsory.

METHOD

The five year case study of the formation of a new Swedish NAO has been conducted. The case study started a year before the merger of the previous two NAOs: The Supreme Audit Institution (in Swedish Riksrevisionsverket) under Government, and the Parliamentary Auditors (in Swedish Riksdagens revisorer) under Parliament. None of these previous agencies had an independent position. A dissertation by Ahlbäck (1999) indicated that the Parliamentary Auditors, worked in a rather independent way, as compared to its counterpart under Government. However, the latter was considerably larger and benefitted from a considerably larger measure impact, partly because many audits had been requested by the Government (Ahlbäck, 1999). Reports from the Parliamentary Auditors were almost systematically ignored by Parliament, according to Ahlbäck (1999).

The new Swedish NAO would have a totally independent position under Parliament and the constitution was changed accordingly. It was a unique reform in Swedish political history. It was also unique because it was agreed that the new NAO would be lead by three Auditor-Generals in common. Their seven year long terms of office were overlapping, so that shifts would occur regularly. A board with members of parliament was also formed, although with a totally independent position in relation to the NAO. This board would be the formal receiver of audit reports, and bring these on

to Parliament. A response from Parliament, Government or other audit objects to audit reports was not compulsory. These structures are currently being changed.

The case study encompassed 92 interviews, with people on different levels, including Auditor-Generals. There was a focus primarily on performance audit. Interviews were semi-structured, focusing on general considerations, career aspects, communication and leadership, and culture aspects. Extensive document studies were conducted, as well as participant observations at 11 internal meetings.

THE SWEDISH NAO

After the new Swedish NAO had been formed, its focus on the media increased gradually and the Auditor-Generals repeatedly emphasized the importance of impact. An Auditor-General (Grufberg, 20 April 2007) explained:

"We believe that we have reached a step further in our operations now: We have become established, we are known, we have had an acceptance for an independent audit under Parliament and our audits are on the map in the public debate – and of course in the political debate. So it feels good. But then we thought that we should take yet another step to increase the impact of our audits. Of course, we are not responsible for the degree of impact of our audits, but we have the possibility, by presenting our audits in different ways, to increase this impact. And this is the step that we have signaled shall be valid for all of our operations from now on."

Asked to define what he meant by the concept of impact, he (Grufberg, 20 April 2007)¹ responded:

"It is that there comes a result from our audits. Our observations lead to the correction of shortcomings and improve public operations, so that these become more effective or that you change and follow rules and regulations in another way."

Before this, the number of reports presented by the NAO each year, had been used as a measure to evaluate the performance of this new agency. However, the NAO had repeatedly failed to meet its targets in this regard, and both internal and external criticism had increased concerning the high costs of each audit report, as compared to that of the previous two agencies (Riksrevisionen, Report from the board secretariat, 2004). A national news paper (Dagens Nyheter, 30 November 2006) described the NAO as an "expensive and inefficient" agency.. Auditor-General Lindell explained (20 April 2007) that she did not consider the number of reports an interesting measure, but that what was interesting was their quality and impact. Impact increasingly replaced the number of reports as a goal. An article in the internal magazine started:

"At least 35 reports was the goal in performance audit during year 2006. We did not reach this target totally, but thanks to an intense release of reports during December,

¹ Free translation from Swedish.

the yearly production ended up at 31 audit reports. Several of these reports gained a lot of attention.” (KURIREN, 2007-01, p. 4)

It can be noted that there were no agreed measures for the quality of a report at the agency. Rather, the quality was (informally) measured in terms of media impact. A parliamentary investigation on the reform (Sveriges Riksdag, 2008/09:URF I, II) has confirmed that many of the NAO's stakeholders considered the quality of the NAO reports as appallingly low, relevance as equally low, and recommendations as vague. Already a few years earlier, in 2006, a report from a consultancy, ordered by the Auditor-Generals, had indicated that many stakeholders were dissatisfied with the work of the Swedish NAO, according to auditors. (The Auditor-Generals interpreted the report as rather neutral.)

The same year, on December 6, 2006, there was a seminar at the NAO with a Professor in political science. The internal magazine at the NAO reported on how he had argued that the NAO's audits had a very limited impact and that these often were of rather poor quality;

“He pointed at the important role that Riksrevisionen has from a democratic point of view, but also presented a disappointing picture of the relative lack of interest from Parliament for our work. Riksrevisionen has to seek new, more efficient ways to reach out with its audit results, Olof Petersson meant, especially now in the historically rare situation with a Government in majority. [...] The picture of audit reports from Riksrevisionen is unfortunately that these have poor legitimacy, are shallow, and lack a thorough analysis, he explained.” (KURIREN, 2006-11, p. 4)

Already the same year as the Swedish NAO was formed, the Auditor-Generals announced that performance audit now would be conducted in a new way, focused on accountability (Bringselius, 2008), and audit reports gradually changed its character to more of compliance audit or quantitative audit (Grönlund, Montgomery, Svärdsten, & Öhman, 2008). The NAO demanded that Parliament and Government should pay attention to their findings and take measures rapidly (Riksrevisionen, 2007a, page 3). This new audit approach has been questioned by Parliament, who argue that this was not intended with the reform (Sveriges Riksdag, 2008/09:URF II).

As concerns impact, several auditors argued that the three Auditor-Generals cared “too much” about impact in the media. A new organization at the NAO's information department in 2007 was considered to aim at increasing the agency's media impact. A performance auditor explained:

“They [the Auditor-Generals/author's comment] want to be part of the debate more, that is why they wanted to reform the information department: They wanted support to be called to the television studios and things like that. They want people who can help make them more visible. We [performance auditors/author's comment] say that it is our audits that shall speak and not the Auditor-Generals. The most important influence is achieved by the way that we audit and the discussions that we have then, concerning these audits. It is not achieved by being out having opinions in between audits. We are an audit institution and not an institution creating public opinion, and the board actually said this out loud to the Auditor-Generals when they presented the new organization.” (Ann, 14 June 2007)

The same auditor explained that she considered it ok if the Auditor-Generals simply communicated what had been said in reports, but not that they should indulge in debates where they had no support in audits. She brings up a debate article (Svenska Dagbladet, 4 February 2007) that the Auditor-Generals had written, on the subject of university studies, as an example.

During the years 2006 and 2007, the Auditor-Generals repeated that they needed to focus more "externally", and this was also stated as a reason for the new organization design that was implemented at the NAO in 2006.

Auditors argued that there was too much focus on what was found spectacular in audits, and on communicating results as interesting. Observations that auditors considered trivial were sometimes reformulated to create attention and make reports interesting for stakeholders, such as the media. An auditor (Ginger, 15 June 2007) explained that the importance of conclusions from audits were often exaggerated and that she asked herself if every report really was worth a press release. As an example, she mentioned the audit "RIR 2007:5", on the governmental tax forecasts, and explained:

"The conclusion of that audit was that the Government's forecasts were not any poorer than that of other forecast institutions. [...] They went out and made a press release on this. To be honest, the scientific quality of that is nothing. You become ashamed."

Auditors also complained that only problems were considered interesting to audit for the Auditor-Generals. This way, they argued, situations and operations that worked well were ignored, rather than recognized. Furthermore, a risk with this approach is that agencies who already are having problems become even more subjected to criticism, although they already were aware of their situation. An auditor explained:

"What is the primary purpose of a performance audit report? First you make a prestudy, where you confirm that your hypothesis that a situation somewhere is really poor is correct. Then you make a full study, where you go in and really dig in that poor place. Then you send away a press release. What happens then, what kind of quality improvement is that? Well, in principle, someone who is really ill lies down and whines. When he lies on the ground whining because he is ill, then you kick him in the belly. This is totally insain." (Ginger, 15 June 2007)

She compares to financial audit, and argues that this aims more at quality improvement. In this area, when the conclusion is that an organization works fine, then there is only an oral presentation and no press releases. This also improves the relationship that they have to the audited agencies, she argued, and added that today, when you contacted an agency for performance audit, it was implicitly understood that they would get into trouble and that everything that they said would be used to bring them down.

Finally, an audit (Riksrevisionen, 2007b) on the governmental preparation to suggest the selling of six public corporations, caused a heavy debate on the NAO and the limit between audit and politics. Auditors claimed that the Auditor-Generals intervened in a political process with this audit report, especially since it was presented before the Parliament had made a decision on the matter. There

were several other reports as well, that had caused the same discussion (Sveriges Riksdag 2008/09:URF II).

DISCUSSION

The Swedish NAO increased its orientation to the media after it had been formed in year 2003, and its management explicitly spoke of how they aimed to increase its impact. This was described both in terms of what we call media impact and measure impact. Because preparation in Parliament or with the audited organization was not compulsory in Sweden at this time, media impact and measure impact were closely related: Media impact served to increase measure impact.

As previously described, Ahlbäck (1999) defines the core of a NAO’s independence in terms of

- i. choice of audit area,
- ii. choice of audit method, and
- iii. establishment of conclusions.

Several problems relating to media orientation and this core of independence can be identified among the empirical observations.

First, the focus on problems. When organizations worked well, audits were not continued or reported to the media. This can be understood as a way of gaining media attention, since the media tends to be more interested in what is not working as expected than in simply confirming the opposite. This refers to the “choice of audit area”.

Second, the new performance audit approach, which was focused on quantitative measures and accountability. Auditors called this compliance audit, and it was much more limited in its scope than the traditional audit approach (Grönlund et al, 2008). This approach can be understood as aiming to present a non-contestable truth, thereby avoiding a public debate on its conclusions from audits and ensuring a strong position in the media. This refers to the “choice of audit method”.

Third, the exaggeration of audit conclusions, to make these spectacular or interesting. (This was claimed by auditors, but can not easily be tested. The two problems above correspond to formal documentation.) By focusing on what makes results sensational, media coverage can be maximized. This refers to the “establishment of conclusions”.

Table 1. The experience of auditors in the Swedish NAO

At the core of independence	Implications of focus on media impact
Choice of audit area	Focus on the negative issues (problems)
Choice of audit method	A new approach aiming for non-contestable results (truth)
Conclusions	Focus on, or exaggeration of, the sensational aspects

Findings thus indicate that the independence of the Swedish NAO has been affected by its focus on media impact, and they show the importance of reflecting on the legitimacy of a NAO. See Table 1. In the Swedish case, the Auditor-Generals were highly influenced by the Managerialist school (Pollitt & Summa, 1997). With an understanding in line with the Constitutionalist school, impact would not have been as important, but the NAO could have settled with providing knowledge, regardless if suggested measures were undertaken or not. This way, the lack of legislation making the preparation of reports in Parliament compulsory would not have been as problematic. Today, Swedish legislation is being changed in this regard. In a way, the Swedish NAO replaced its former dependence with media dependence, as it started to focus on media impact.

Consequences for audit objects, when the NAO is very much focused on media impact, may be far-reaching. An example in Sweden is the Social Insurance Agency. This has undergone an extensive change program, and suffered from severe administrative and financial problems during this process. The Chief of Staff explains (interview 15 October, 2009) that it is natural to be subjected to audit, but adds that the media focus of audit agencies puts them into a difficult situation, where their image easily continues to deteriorate over time and where audits take time from operations. He also explains how it can be difficult to object to the audit conclusions, when the agency experiences a crisis of citizen confidence, as well as governmental confidence. Paradoxically, with a strong problem focus and media orientation, the work of the NAO can therefore serve to rather decrease confidence in the public administration, than the opposite.

The different opinions in the management team and among auditors may be understood as a result of a professional ethics, where independence is key and where knowledge production is higher valued than measure impact. Lee (1985) has highlighted such a built-in professional ethics among auditors in NAOs, focused on objectivity and independence.

According to findings in this study, there is poor support for the claim that Dye (2009) makes, saying that NAOs ought to be more focused on the media, and that this will not affect independence. This study indicates the opposite.

CONCLUSIONS

In National Audit Offices (NAOs), impact is often used as a measure of success, serving to legitimize the agency's existence. There is a need to further explore the meaning of the concept, and also the consequences that may follow from a strong focus on this impact.

Based on empirical observations from the Swedish NAO, this paper has explored how the role of the media for a NAO can be understood, and how this may affect independence. A distinction between media impact, and measure impact, has been suggested. This can be related to assumptions on the legitimacy of a NAO, where there is a Constitutionalist school, and a Managerialist school (Pollitt & Summa, 1997). With the Managerialist school, the NAO is expected to show that the audit agency itself provides value for money, and thereby it requires measure impact. With the Constitutionalist school, the knowledge produced by a NAO has a value of its own and need not be further legitimized.

A five year case study of the Swedish NAO has been conducted. These reveal a strong focus on (both media and measure) impact among the Auditor-Generals in the NAO, while auditors request a more neutral relation to the media. This conflict may mirror a professional ethics among auditors, as they described how the managerial media-orientation hampered independence.

Interestingly, the NAO could itself change or influence the measures based on which it was evaluated. It elaborated with measures such as the number of reports and the cost of each report. When it failed to accomplish its goals in one of these measures, the NAO management has reported that a new measure should be given priority.

The Swedish NAO increasingly, during the case study, came to focus on media impact. A reason for this may be that the preparation of their audit reports was not compulsory. This is currently being changed.

The standpoint of the Auditor-Generals pertaining to its relation to the media can be understood as an expression for the Managerialist school as concerns its legitimacy. The standpoint of auditors in the same regard can be understood as expressing the Constitutionalist school. At the same time, however, auditors often argued that the NAO itself did need to justify its existence based on some kind of measure, although preferably not media impact. A key reason was that auditors considered the media-orientation of its management influencing the independence of operations. Auditors explained that there was a strong focus on problem areas, whereas agencies whose operations worked well were not considered interesting. They explained how the audit approach became increasingly focused on creating non-contestable results, with methods similar to compliance audit (this is supported by research by Grönlund et al, 2008). They also argued that spectacular aspects of audits were exaggerated, in order for reports to gain media attention.

These three aspects affect all the three aspects suggested by Ahlbäck (1999), defining the core of independence in a NAO: The choice of audit area, the choice of audit method, and the establishment of audit conclusions.

The study indicates that there a strong media-orientation in a NAO has affected independence in the Swedish case. It can be concluded that media impact may be achieved at the price of independence, and that this is especially the case when measures following audits are not compulsory.

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