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Bringselius, Louise; Lemne, Marja

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Louise Bringselius[1] & Marja Lemne[2]

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Abstract
The Auditors-General can have a profound impact on the work of the Supreme Audit Institution (SAI), in terms of the quality, autonomy and efficiency of audit work. In Sweden, this recruitment is prepared by the Committee on the Constitution, before the final decision is made by Parliament. The appointment is, however, shrouded in mystery and not even candidate profile requirements are openly advertised. This lack of transparency is problematic, since the SAI is positioned at the heart of the democratic accountability process. Because Sweden has a model with ten parallel Auditors-General, there have been ten Auditors-General over the period 2003-2015. This article compares their profiles and outlines five explanations. Results show that their professional and academic qualifications have increased, whereas their experience from hands-on audit work has decreased. Results also indicate that most of the Auditors-General have been recruited from a rather narrow circle of people around the Government Offices. Five explanations are outlined. In particular, we argue that the recruitments can be understood as an expression for a wish to increase the standing of the Swedish National Audit Office (SNAO) and the quality of its work. This follows partly from an increasing awareness of the extensive powers at the hands of the Auditors-General in the Swedish model.

Key words
Auditor-General; Director-General, Recruitment; Accountability; Transparency; National Audit Office; Supreme Audit Institution

[1] Lund University, Department of Business Administration, louise.bringselius@fek.lu.se
[2] Stockholm University, Department of Political Science, marja.lemne@statsvet.su.se

An Appointment Shrouded in Mystery

The profiles of ten Swedish Auditors-General

Introduction

The Supreme Audit Institution (SAI) is positioned at the heart of the modern democracy, with its focus on independent scrutiny of the administrative institutions in central government. The literature on SAIs is gradually increasing. This focuses in particular on three areas. First, it discusses performance audit methods (e.g. Gendron, Cooper & Townley 2007; Van der Knaap 2004; Dirsmith & Haskins 1991). Second, it explores autonomy issues in relation to the Government (e.g. Reichborn-Kjennerud 2015; Van der Meer 1999; De Vries et al. 2000). Third, it focuses on the impact of audits (e.g. Lonsdale et al 2011; Vanlandingham 2011; Justesen & Skærbek 2010).

Existing research in these areas has contributed to an increased understanding for the dilemmas faced by SAIs. A group that tends to be neglected in this literature, however, is the Auditors-General. We know little on the work that the Auditors-General conduct, how this role is shaped and why, how s/he is appointed, what standing s/he has internally and externally, and so on. An exception is an article by Funnell (1996), arguing that the executive branch of government will tend to try to control the Auditors-General, promoting an *image* of independence, but not always aligning this image with a substantive basis. Funnell (1996) also points out that the independence of the individual Auditor-General sometimes has been confused with that of the office. This is an interesting remark, because it suggests that the literature on SAI autonomy (or independence), which generally is focused on the institutional level, would benefit from being complemented with studies focused on the Auditor-General. Thus, research focused on the Auditor-General, his or her professional profile and how he or she shapes this role, is important.

One reason why there is so little research on the appointment and work of the Auditors-General, we argue, may be the transparency problems that sometimes surround these appointments. It may also be difficult to access the Auditors-General for interviews in the way that would be necessary in order to analyse their actual work. Yet, this appointment may be the only way for Parliaments to truly influence the work of the SAI.

The lack of transparency is problematic not only for reasons of democracy, but also because of the crisis that the audit profession has been undergoing after the financial crisis (Sikka 2009). In order to restore trust, the appointment of top positions in the auditing bodies would need to be more open. At the same time, filling posts such as that as Auditor-General with people who are considered trustworthy is more important than ever, given this crisis.

Transparency issues in the appointment process are problematic in particular, we argue, in countries where the Auditor-General enjoys extensive discretion in the audit work, meaning that they can have a profound impact on the quality, autonomy, efficiency and focus of state audit. Sweden is such a country. In the Swedish system, there are three parallel Auditors-General, who can decide independently what to audit, how to audit this, how to present conclusions and how to disseminate results. This means that they have extensive powers at their hands. In countries with a Public Accounts Committee (PAC), the Auditor-General would typically have much less discretion, since the choice of audit areas would not - at least not always - be at his or her hands.

Building on the case of Sweden, this article compares the profiles of ten Auditors-General over the period 2003-2015 and outlines five possible explanations for the patterns that could be found. The article builds on document studies, complemented with a set of eight interviews (four new interviews and four interviews from research conducted 2003-2007).

First, an overview is provided of all ten Auditors-General. This is focused on their academic degrees, career backgrounds, political backgrounds and age when appointed/resigning. Second, the first set of Auditors-General (2003) is compared to the current set of Auditors-General (2015). The time lapse between these is 12 years. Results reveal that the current team of Auditors-General is more qualified in terms of both professional background and academic merits, than the first team was. They all have experience from at least one position as Director-General at a governmental agency (or equivalent). The first three Auditors-General all had experience from senior management positions, but not from long term hands-on leadership of a major organization. On the other hand, one of the first Auditors-General had extensive experience from actual audit work at RRV, the former Swedish SAI. None of those in the current team has this experience.

Five explanations are outlined, for the generally increased requirements. First, they can be explained as a reaction following from rather extensive criticism regarding both the quality of SAI reports and the leadership of the first Auditors-General (Bringselius forthcoming; Sveriges riksdag 2008/09:URF1, URF3). Second, it can be a way for Parliament of minimizing risk. Third, it can be a way of increasing the standing and legitimacy of the SNAO in the administration. Fourth, it can indicate a shift in focus for SAIs in general, from autonomy issues to quality issues, meaning that quality is no longer assume to follow automatically from autonomy. Fifth, the relatively weaker qualifications of the first team may be understood as a way of weakening the SNAO after it had been formed. The reform had already been subjected to extensive political resistance, so this was a fear that was expressed among auditors already before the first appointments (Bringselius 2008, 2013).

This article starts out with a discussion on the profiles of the Auditors-General and how these are shaped. A set of three research questions are presented, followed by an analytical framework. The research design is then depicted, and an introduction to the Swedish case. The profiles of the first ten Auditors-General in Sweden are then presented, using categories from the analytical framework. In a separate section, the profiles of the first team and the current team are compared. A section with discussion follows and the article is then closed with conclusions.

The Profiles of Auditors-General

Supreme Audit Institutions (SAIs) face a delicate balance between relevance and independence. This means that they must maintain relevance, but at the same time, the relation between the SAI and its stakeholders must not become so close that SAI independence is challenged (e.g., Gendron et al., 2001; Jacobs, 1998; English and Guthrie, 2000; Funnel, 1994 and 1998; and White and Hollingsworth, 1999). In the latter case, the SAI would lose legitimacy. The SAI must also manage the temptation to become 'overly' critical in order to point at its own value and legitimacy, as it is pressured to prove that it provides with value (Bringselius 2014; Talbot and Wiggan, 2010).

These challenges are faced in particular in performance audit, where there is room for different approaches, interpretations of results, etc. At the SAI, two types of audit are typically conducted: Financial audit and performance audit. Financial audit has its bas in an established profession and there are carefully outlined standards for this work. However, performance audit reports tend to gain more attention both in media and among the stakeholders of the SAI. At the same time, this can take many different forms, and there are few standards. Therefore, the Auditor-General will often need to focus rather extensively on this type of audit.

Interestingly, there is no consensus on what competence should characterize the performance auditor. The international organization for SAIs, the INTOSAI, explains that performance audit is highly flexible in all regards and should allow extensive room for the professional judgement;

> *"As stated in the Auditing Standards, performance auditing is not overly subject to specific requirements and expectations. While financial auditing tends to apply relatively fixed standards, performance auditing is more flexible in its choice of subjects, audit objects, methods, and opinions. Performance auditing is not a regular audit with formalized opinions, and it does not have its roots in private auditing. It is an independent examination made on a non-recurring basis. It is by nature wide-ranging and open to judgments and interpretations. It must have at its disposal a wide selection of investigative and evaluative methods and operate from a quite different knowledge base to that of traditional auditing. It is not a checklist-based form of auditing. The special feature of performance auditing is due to the variety and complexity of questions relating to its work. Within its legal mandate, performance auditing must be free to examine all government activities from different perspectives (AS 4.0.4, 4.0.21-23 and 2.2.16)." (INTOSAI 2004, p. 12)*

More generally, the importance of a profound understanding for the public administration and the audit work is expected by auditors;

> *"SAI personnel should have a good understanding of the government environment, including such aspects as the role of the legislature, the legal and institutional arrangements governing the operations of the executive and the charters of public enterprises. Likewise, trained audit staff must possess an adequate knowledge of the SAI's auditing standards, policies, procedures and practices." (INTOSAI 1998, p. 36)*

In the literature on professions and professionalism, there is a long standing discussion on what defines the audit profession (Moore, Tetlock, Tanlu & Bazerman 2006; Anderson, Maletta & Wright 1998; Holma & Zaman 2012). This is rarely applied to the performance auditors working at SAIs (although there are a few exceptions, e.g. Ahlbäck Öberg & Bringselius forthcoming; Brown & Klerman 2012), but on the other hand, the INTOSAI writings give some directions and a praxis has also developed in this regard. There is less of a consensus as concerns the role and competence of the Auditors-General. They have different standings in different countries, and their experience also differs.

Within this study, we seek to answer the following three research questions.

RQ1.
What profiles have the Swedish Auditors-General had during the period 2003-2015?

RQ2.
How do the first three recruited (2003) compare to the current three Auditors-General (2015), in terms of profiles?

RQ3.
If profiles differ, what can explain this?

In order to respond to these questions, we will adopt a analytical framework with four categories. These are the following.

1. Academic Degree/s;
2. Career Background;
3. Political Background;
4. Age when Appointed/Resigning.

First, *academic degrees*. The academic degrees of an Auditor-General is interesting because it provides a norm for auditors at the SAI. It indicates what type of knowledge is considered important by Parliament, also among SAI auditors. Type of knowledge can be understood as a matter of objectivist or interpretive knowledge (Hoerner & Stephenson 2012), but it can also be understood as a matter of different perspectives. When an Auditor-General has a background in political science, for example, other aspects may be considered than those promoted by an Auditor-General with a background in law studies. Furthermore, the level of education is also of interest. If the Auditor-General is requested to have a doctoral degree, then it may be that this Auditor-General also will require that auditors have an equally high degree, or produce reports with a quality similar to that found in research or vice versa.

Second, *career background*. An Auditor-General can, for example, have a background in the Government Offices, as a Director-General for governmental agencies, as an auditor, as a judge. This career may have implications for the work of the SAI. From an autonomy perspective, it is also interesting to look at the career background in terms of distance to the governmental offices, since this is one of the sectors that the SAI is requested to audit.

Third, *political background*. In Sweden, the general view has been that an Auditor-General should not have a background as active representatives for political parties, but this is not stipulated in the Constitution or in any other legal acts. Because the Auditors-General enjoys extensive discretion in Sweden, there is a risk that a solid political background would make audits biased or at least considered less trustworthy. However, the model with three equal Auditors-General countervails such problems.

Fourth, *age when Appointed/Resigning*. The age when appointed as well as resigning is of interest in particular in terms of autonomy. When a person is appointed Auditor-General as the last position in his/her career, this is likely to promote a neutral position, since it will not be important to promote opportunities for a continued career in the central administration.

Research Design

This study is based on an investigation of a single SAI, namely the Swedish NAO (the Swedish National Audit Office, SNAO). A longitudinal perspective, however, is adopted. An advantage with only looking at a single organisation is that there is little need to adjust for contextual factors. Comparing SAIs tends to be difficult - not only because these organizations have different tasks, but also because they work in different national politico-administrative contexts. In this study, we instead focus on comparisons over time in the Swedish case.

The SNAO is interesting because if was formed in a process which was very carefully outlined, with extensive preparations of both organizational aspects and judicial aspects. The ambition was that the SNAO should serve as a role-model for other SAIs in the world. The SNAO is also very active supporting the development of SAIs in other countries, in particular in the third world. One of its predecessor, RRV, had an international reputation as standard-setting in the field of state performance audit. The Auditor-General at RRV, Inga-Britt Ahlenius, had a central role in this development, but she was also concerned with the lack of institutional arrangements

to support the autonomy of the institution and therefore she was an eager supporter as well as one of the initiators for the reform in which the SNAO was formed in 2003.

The SNAO is, however, also interesting because its first 12 years have been lined with problematic issues. In particular, this is valid for the first five years. In the next section, we will describe the 12 years briefly. It has sometimes been argued that the discontent among both internal auditors and external stakeholders during the first years can be referred to changes agreed by the first set of Auditors-General and their leadership styles (Bringselius 2013). This gives us further reason to look at the profiles of the Auditors-General and try to understand why these specific individuals were chosen.

This study is based primarily on document studies. Information on the profiles of the Auditors-General (RQ1) were found in sources such as LinkedIn (social media), Wikipedia, the SNAO web site, CVs published on the internet, news articles, press releases, the book "Vem är det?" ("Who's Who?"), and other sources (e.g. Garsten, Rothstein & Svallfors 2015).

To respond to RQ2, we have asked the Committee on the Constitution for information on the appointment process, but were informed that this was confidential. Therefore, we instead decided to scrutinize all kinds of registers, previous research on the SNAO, investigations undertaken by Parliament and Government. We have also scrutinized a number of interviews from previous research (three with Auditors-General 2002-2007 and one with the Parliamentary Director 2002). Four of these are quoted here. In addition we conducted four new interviews 2013-2015. Three of these were conducted with different Auditors-General, with the aim to understand the recruitment process. The fourth interview had the same aim, but this was made with the (former) Office Secretary at the Committee on the Constitution from the period 2000-2011.

In addition to this, public investigations and other documents have been scrutinized to understand the recruitment process adopted for the appointment of Director-Generals to the governmental agencies, as well as to the Parliamentary Ombudsman (*Justitieombudsmannen*). The latter has a similar position to that of the SNAO, also reporting to Parliament, but from an independent position.

Unfortunately, we have so far not been able to retract any substantial information on the appointment process or considerations during this from the Committee on the Constitution (CoC), who is responsible for suggesting new Auditors-General to the Swedish Parliament. In addition, they have chosen not to advertise these positions, meaning that we were not able to have any information that way. The recruitment process, including results from tests and interviews with various candidates, is also confidential. Thus, the appointment is a highly secretive process in Sweden. Given this secrecy, Parliament is allowed extensive discretion in the choice of Auditors-General. This is somewhat notable, due to the fact that Sweden traditionally has been seen as an example of far-going openess and transparency in the public sector, with its root as early as in the 18th century.

The Swedish National Audit Office

The Swedish politico-administrative model is different from many other countries in the sense that its Governmental Offices are relatively small. Instead, the administration, with its semi-autonomous executive agencies, is rather large. This is also responsible for conducting large parts of the investigative work requested by the Government (Bäck et al. 2015; Lemne 2010; Wockelberg 2003). For example, there are many sector-specific auditing bodies, as well as regulatory bodies. In addition, many agencies have been merged over the past decades, making those remaining very large and potentially powerful.

This model makes the SNAO an important institution, providing policy-makers and administration with essential information. However, it also makes the appointment of the Director-Generals of the agencies an important instrument at the hands of the Government, apart from judicial instruments and decisions on agency funding. The general debate concerning these appointments has from time to time been rather intense (Bäck et al. 2015; Larsson & Lemne, forthcoming). This resulted in changes to the process for the appointment of Directors-General in Sweden in 2007. Since then, positions are advertised openly, requirement profiles are established for all positions, and external consultants are used as support. This new recruitment reform was later more thoroughly described and characterized by the Government in a report to Parliament two years later with the following wording. Requirement profiles should include, it was said, 'specific requirements based on the organizational needs, as well as general requirements such as documented leadership skills and good communication capabilities' (Government Report Skr 2009/10:43, page 20). There is, however, not at all the same transparency when the Swedish Parliament appoints Director-Generals, Auditors-General or similar. Instead, these appointments tend to be totally confidential.

In Sweden, the appointment of the Auditors-General is initially handled by the Committee on the Constitution in Swedish Parliament. The committee then proposes a candidate to Parliament, who makes the final decision. So far, all decisions have coincided with the proposal.

Very little has been written on the role of the Auditor-General in the legal acts concerning the SNAO. The Parliamentary Committee preparing for the reform in 2003, establishes that the Auditors-General needed broad qualifications in order to be able to meet the different stakeholders of the SNAO. In their suggestion to Parliament in 2000, they explained:

> *'According to the Parliamentary Committee, the personal qualifications of the Auditors-General must be very high. The person who is Auditor-General shall have high integrity and enjoy a good reputation both within the administration and among policy-makers, since the Auditor-General will work in the borderland between administration, economy and politics, which means a number of interfaces towards important bodies in society. According to the Parliamentary Committee, this means that the Auditor-General must have good professional as well as personal qualifications, probably acquired over a long term service on high levels within the central administration.' (Framställning och redogörelse 1999/2000:RS1, p. 42)*

The Swedish Auditors-General cannot be removed, unless they 'no longer meet the requirements for the appointment or if the Auditor-General is responsible for serious negligence' (Regeringsformen 13 kap. 8§)

Integrity can be interpreted as lack of political background, but there is no writing the explicitly hinders this. Yet, this was pronounced already as the SNAO was formed, not least by Ahlenius (the Auditor-General at the RRV, who very much promoted the reform). She explained, in a research interview from 2002:

> *'This reform is not implemented until this organization has three professional managers and not three old politicians. It is incredibly important for the institution that those who will be appointed managers cannot be suspected of any other loyalty than that of the audit assignment, meaning there must be no old attachments to any political party or anything else. If you destroy this from start, then you will have positioned this as a place where you can allow former policy-makers a final retreat and then it is all ruined. It is of enormous importance, completely crucial, that those who are appointed are professional and that you thereby maintain respect for the audit assignment and the professional leadership of this organization.' (Interview with Inga-Britt Ahlenius 5 Dec 2002)*

Ahlenius also emphasized that state audit was a very special type of work. 'Audit is something different from research', she explained, but she also emphasized that it was different from evaluations.

At that time, the reform was subjected to political resistance from the party in office, the Social Democrats. This was confirmed by, for example, the Parliamentary Director Anders Forsberg, in a research interview from 2002:

> *'The Parliamentary committee went against the will of the government party in this. The Social Democrats were against the change all the time. RRV has assisted the Government with many investigations, which the Government had paid for. These investigations have provided with a large part of the funding of RRV. When we finally could agree on a suggestion, all six parties were united, but the Social Democrats were still against.' (Interview with Anders Forsberg, 4 Dec 2002)*

After a number of adjustments, the Social Democrats finally agreed on the reform. One of these adjustments was the shared leadership at the SNAO, meaning that three Auditors-General would lead the institution in collaboration.

Based on previous research (Bringselius 2008, 2013, 2014, 2015), as well as reports from a parliamentary commission (Sveriges riksdag 2008/09:URF1, URF3), the first 12 years at the Swedish NAO can be summarized as follows.

Year 2002-2003. Careful preparations for the reform. Parliament emphasizing that nothing must go wrong and that each and every one of the current auditors is important for the SNAO to turn out successful. A cooperative approach. Auditors highly involved in preparations for the reform, suggestions in terms of organizational design, etc.

Year 2003-2007. The three Auditors-General emphasize that they themselves decide on organization, audit approach, etc. and they announce a number of changes that challenge the opinions of the auditors, including a new performance audit approach focused on compliance audit. Auditors report on an extensive managerial hierarchy, lengthy quality control process and authoritarian leadership style. The internal discontent with the three Auditors-General grows rapidly. Swedish Parliament decides to start of a Parliamentary commission, including Members of Parliament from all political parties, at that time represented in Parliament (Sveriges riksdag 2008/09:URF1, URF3).

Year 2008-2011. The Parliamentary commission presents two highly critical reports on the issues at the SNAO (Sveriges riksdag 2008/09:URF1, URF3). The reports challenge the new approach that the three Auditors-General have called for in performance audit and calls for some changes to the legal acts regulating the operations of the SNAO. In particular, the meaning of performance audit was defined[3], the process for channeling reports to Parliament was changed, and it was agreed that the Auditor-General who had been in office longest would be sole responsible for all administrative matters at the SNAO. In 2010, Eva Lindström, the last of the first three Auditors-General, left her position (according to schedule). Attitude surveys at the SNAO revealed that the in-house situation had improved. However, the internal organization was still considered highly hierarchical and inefficient. During this period, the process for the appointment of Director-Generals in Sweden was reformed and transparency was increased, but there was no discussion with regard to the appointment of Auditors-General.

Year 2012-2015. In 2013, the SNAO was subjected to criticism as it turned out that it had to turn to Parliament to ask for additional funding, as it failed to meet its budget. Internally, the situation had improved gradually, but there was recurring criticism in the media regarding the quality of the performance audit reports by the SNAO.

Apart from the changes enforced in 2010/2011 (despite objections from the Auditors-General), Swedish Parliament has been highly cautious not to interfere in the work of the SNAO in any way. There is no Public Accounts Committee in Sweden and the Auditors-General themselves

[3] The Auditors-General objected against this in a comment to the proposition, but Parliament decided to implement the change through despite this.

decide what to audit. This makes them very powerful, and this is further stressed by the fact that they are free to get involved in the audit process according to their liking. During the first years after the SNAO was formed, a recurring criticism from the auditors was that the Auditors-General were too involved in the audit work.

The Profiles of the Auditors-Generals 2003-2015

In Table 1, an overview of the profiles of the first ten Auditors-General at the SNAO is presented, based on the framework suggested in the first part of this article. We will comment on findings and trends in each of the dimensions in the following.

Comparison 2003-2015

The profiles of the first ten Auditors-General are summarized in Table 1 (details to be confirmed).

Academic Degree/s

The Auditors-General have degrees from four fields: Business Administration (4), Economics (1), Law (4), and Political Science (1). Interestingly, it was not until 2015 that the two Auditors-General with degrees from Political Science and Economics were recruited.

In all constellations of Auditors-General, there has always been at least one with a degree in law.

Another change that can be noted with the two appointments in 2015 is that these two Auditors-General are the only ones with a degree from doctoral studies. One had a 2 year degree (licentiate, meaning a half PhD, title used only in Sweden) and the other had a full PhD. The first eight Auditors-General had only Bachelors or Masters degrees.

The two Auditors-General who resigned before their appointments had expired, Antemar och Lindell, both had degrees in law.

None of the Auditors-General with degrees in law or business administration has had a PhD. This appears as somewhat surprising, considering how central issues of financial performance are in SNAO audit work.

Career Background

It has become increasingly common that the Auditors-General previously have been Director-Generals for one or more governmental agencies. None of the first three Auditors-General had been a Director-General previously. However, the position as President of a Court may be compared to that of a Director-General. Grufberg and Åberg both had this background. This would leave Larsson and Lindström (two of the three first Auditors-General) the only ones without experience from a role as Director-General. Larsson instead had a background in the audit profession, previously serving also as a middle manager in the area of financial audit at RRV, so far the only one with this background. This somewhat surprising as half of the employees at SNAO mainly work with financial audit. Lindström had made a career at the governmental office and her latest position was that of a Budget Manager at the Ministry of Finance.

Table 1. The profiles of the first ten Auditors-General at the Swedish National Audit Office (2003-2015). Details to be confirmed.

	Time in Office	Academic Degrees	University	Career Background (main positions)	Political Background	Age when Appointed/ Resigning	Comments
Kjell Larsson	2003-2006	Bachelor in Business Administration	Uppsala	Head of audit department at RRV (the former SAI). International assignments in audit institutions. Etc.	No	57/60	
Lennart Grufberg	2003-2008	Bachelor in Law	Stockholm	Assistant Under-Secretary Ministry of Finance. Deputy Director-General at the Swedish Tax Agency. Head of a court.	No	58/63	
Eva Lindström	2003-2010	Bachelor in Economics	Stockholm	Assistant Under-Secretary and later Head of the Budget Dptm at the Ministry of Finance.	No.	46/53	Political appointment after resigning.
Karin Lindell	2006-2009	Bachelor in Law	Uppsala	Various positions in the court system. Director-General at the Swedish Consumer Agency and at the Consumer Ombudsman. Etc.	No	58/61	Resigned before appointment expired.
Claes Norgren	2008-2015	Bachelor in Economics	Stockholm	Deputy Director-General at the Swedish Central Bank. Director-General at the Finance Inspectorate and at "KK".	No	54/61	
Jan Landahl	2010-2015	Bachelor in Business Administration	?	Assistant Under-Secretary Ministry of Finance. Deputy Head of Budget Dptm at the Ministry of Finance. Deputy Director-General at the Swedish Tax Authority. Etc.	No	60/65	Resigned before appointment expired (due to retirement).
Gudrun Antemar	2010-2013	Bachelor in Law	Stockholm	Position at the Ministry of Justice. Various positions in the court system. Director-General at the Swedish Economic Crime Authority.	No	52/55	Resigned before appointment expired.
Margareta Åberg	2014-	Bachelor in Law	Stockholm	Head of Courts in Stockholm and Göteborg. Various positions in the court system.	No	55/62?	
Ulf Bengtsson	2015-	Master in Political Science. Licentiate degree*.	Uppsala	Head of Budget Dptm at the Ministry of Finance. Director-General at the Swedish Defence and at the Swedish Agency for Government Employees.	No	59/?	
Susanne Ackum	2015-	Master in Economics. PhD in Economics	Gothenburg	Head of Economic Dptm at the Ministry of Finance. Head of "FIEF". Director-General at the Institute for Evaluation of Labour Market and Education Policy (IFAU). State Secretary at the Dep of Finance.	Yes	54/61?	

*) A licentiate degree is a half PhD.

The lack of experience from leading positions among the first team of Auditors-General, was raised as a problem when a new Auditor-General was appointed in 2007 (interview Karin Lindell 20 April 2007). She also explained that her interpretation was that the CoC hoped that she would contribute to the SNAO with 'certain changes'.

In total, six out of the ten Auditors-General have worked at the governmental offices, meaning that this appears to be considered an important merit. Out of the four remaining, two chose to resign before their appointments expired. Lindström, Landahl, Bengtsson and Ackum have all had leading positions at the Ministry of Finance and all with the exception for Ackum at its Department of Budget. .

Political Background

Only one of the Auditors-General (Ackum) had had a political appointment previously. She was State Secretary for the conservative party (Moderaterna) at the Department of Finance. Lindström had a political appointment four years after resigning from the SNAO. She was then recruited as State Secretary for the Social Democratic party (Socialdemokraterna) in the autumn of 2014. Landahl explained (interview 17 Jan. 2014) that the recruiters were very clear that he must not have a political background, when he was recruited.

Age when Appointed/Resigning

Only one (Eva Lindström) of the Auditors-General was less than 50 years of age appointed. Most have been more than 55 years old. When resigning, all except for Lindström and Antemar (who resigned before her appointment expired) were more than 60 years old. However, only Landahl has left in order to retire. The current Auditors-General were, when taking on their positions, 54, 55 and 59 years old.

Comparison of the Teams 2003 and 2015

Table 2 goes into more detail, as regards the professional experience of the first and last sets of Auditors-General. The first three Auditors-General were Eva Lindström, Lennart Grufberg and Kjell Larsson. The current Auditors-General are Margareta Åberg, Ulf Bengtsson and Susanne Ackum. As this table shows, the current team has broader qualifications, but less experience from hands-on audit work. In 2003, Eva Lindström saw it as an advantage that her two colleagues had experience from audit. She explained:

> *'Both Kjell and Lennart have advantages in that they know audit. I have an advantage in that I have very up-to-date knowledge from the Governmental Offices and contact with Parliament. I can contribute with that. I think it is good when you are not too similar, in this sense' (Interview Eva Lindström, 20 Nov 2003)*

A common criticism in 2003, was the lack of experience from positions under the Swedish Parliament, among the Auditors-General. In particular auditors from the Parliamentary Auditors (Riksdagens revisorer), one of the two former SAIs in Sweden, were critical in this regard. (Bringselius 2013)

Today, the experience from audit work is more limited, according to Table 2. However, an option would be to count also Susanne Ackum to those with experience from audit work, since she had been the Director-General of the Institute for Evaluation of Labour Market and Education Policy (IFAU). We have chosen to distinguish between traditional audit and evaluation, though.

In total, the current team of Auditors-General stand out as more qualified than the team in 2003. The average age when appointed was 53,7 in the first team and 56,0 in the current team.

Table 2. Comparison of the first team of Auditors-General at the SNAO (2003) with the current team (2015).

		Audit	Senior managerial/expert positions in the Governmental Offices or Parliament	Longer experience from role as Director-General or equivalent	Research
First team	Kjell Larsson	▨			
	Lennart Grufberg	▨	▨		
	Eva Lindström		▨		
Current team	Margareta Åberg		▨	▨	
	Ulf Bengtsson	▨	▨	▨	▨
	Susanne Ackum		▨	▨	▨

Discussion

In this section, we discuss the profiles of the ten Auditors-General and the differences and trends that can be identified in this data (RQ1 & RQ2). We also discuss these changes and trends can be explained (RQ3). Finally, some implications for research are outlined.

We have established that the Auditors-Generals have become increasingly more qualified over the past 12 years. This becomes clear in particular when comparing the first Auditors-General to the current team. All in the current team have been Director-Generals (or equivalent) of at least one agency. None in the first team had this experience. Two out of the three current Auditors-General have experience from research. Again, none in the first team had this experience. On the other hand, the first team had more experience from audit work. This is apparently considered less important today.

None of the first Auditors-General had an (pronounced) background in a political party. At this time, in 2003, this was considered imperative (Bringselius 2008, 2013). Eva Lindström became State Secretary four years after resigning from the SNAO. In 2015, for the first time, an Auditor-General with a political background was appointed. She (Susanne Ackum) did not, however, have a pronounced political background and she emphasized that she did not have any political appointments after resigning as State Secretary in 2014. The recruitment of Ackum indicates that it is no longer considered as problematic as it was in 2003, when the Auditor-General has some degree of political background, as long as this is very limited.

Typically, the Auditors-General have been more than 50 years of age when appointed. The only exception is Eva Lindström (2003). This means that the post as Auditor-General has come to be more or less the peak of a long career in the central administration. This is a way of securing the

independence of the Auditor-General, since stakeholders will not be able to offer future positions in return for any type of service.

None of the ten Auditors-General has a background in the municipalities of from the regional administration (public healthcare etc). There areas are not within the primary scope of audit for the SNAO, but some audits yet cover these areas to some extent.

Most of early the Auditors-General have a degree in business administration, law or economics, but it was not until 2015 that the SNAO had an Auditor-General with a degree in political science. It is difficult to extrapolate anything from this, but it suggests that Parliament wishes to change focus from the narrow legal issues. There has been an explicit wish, from the side of Parliament (Sveriges riksdag 2008/09:URF1, URF3), that SNAO performance audit should adopt a broader perspective in its audits.

Both of those two Auditors-General who left their appointments before their terms expired were women and had a background in law. They were also both the ones that were latest recruited when they resigned, in the team of Auditors-General. Half of the Auditors-General have been women. Today is the first time that there are two women in the team.

A majority of the ten Auditors-General have been recruited from a rather narrow circle around the Governmental Offices. This is problematic from an autonomy perspective, but it may be explained as a consequence from an appointment process where candidates are sought primarily from the existing networks of those responsible in the Committee on the Constitution. Considering the extensive amount of power at the hands of the Auditor-General in Sweden, a bad recruitment may be very costly and the Parliamentary strategy of recruiting from existing networks may be understood as a way of minimizing this risk, although this may be at the expense of autonomy.

Along a similar line, all ten Auditors-General had the main parts of their career backgrounds in the Stockholm area. Nine of them have also taken their academic degrees from universities in the Stockholm area. If the idea is that the SNAO in some way should build legitimacy partly by ensuring a broad geographical representation among the Auditors-General, then this is a problem.

Thus, today the Swedish Auditors-General tend to have increasingly broad profiles, more academic and professional experience is requested, including more managerial experience. There can be several explanations for this development. We will outline four possible explanations.

First, this change can be explained as a reaction following from the rather extensive criticism that the SNAO has been subjected to, regarding both the quality of SAI reports and the leadership of the first team of Auditors-General (for detailed accounts, see Bringselius 2008, 2013; Ahlbäck Öberg & Bringselius forthcoming, Sveriges riksdag 2008/09:URF1, URF3). This criticism includes parliamentary concerns that the Auditors-General have been too involved in the various SAI audits, thereby curbing the professional discretion of performance auditors at the SNAO (Sveriges riksdag 2008/09:URF1, URF3).

One way of distinguishing between different roles that the Auditors-General can have is suggested in Figure 1. This argues that the Auditor-General either can be understood as senior auditors, meaning that they are included in the audit profession, or as senior Directors, working at a distance from the auditors. What role they are expected to take, will also influence what kind of profile or qualifications are required. In cases where the Auditor-General is highly involved in the actual audit work, experience from the performance audit profession is likely to be more important than it is in cases when they are working on a larger distance. In this case, which means that the Auditors-General work as specialists, it is interesting to study closer what specific area they are specialized in. In terms of academic degrees, that can be, for example, law, political science, economics, or business administration. Interestingly, there is no discussion on

implications from the educational background of auditors or Auditors-General in the INTOSAI guidelines.

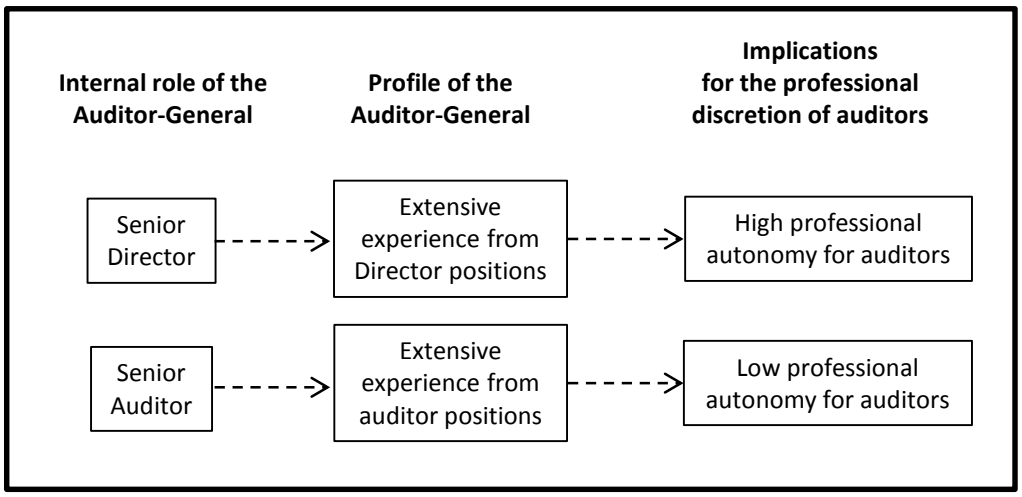

Figure 1. The professional profile of the Auditor-General as connected to the professional autonomy of performance auditors at the SAI.

Drawing on Figure 1, results from our study suggest that the Swedish Auditor-General today is expected to function rather as a Senior Director, than as a Senior Auditors. This is also in line with indications from the two Parliamentary reports from 2008 and 2009 (see above).

Second, and along a similar line of thought, the change can be understood as a way to minimize risk, considering the extensive amount of power at the hands of the Auditor-General in Sweden. This may also explain why many Auditors-General have been recruited from a rather narrow circle around the governmental offices, meaning a network familiar to many of those responsible for the appointment. One way of compensating for the loss of direct political control, in the case of executive agencies, is to appoint politically loyal senior executives (Peters and Pierre 2004). This is common in particular in the Anglo-Saxon and the Scandinavian countries (Dahlström, Peters and Pierre 2011). Also in the case of SAIs, the executive branch of government will want to control the Auditor-General in different ways, Funnell (1996) argues. In Sweden, the only instrument at the hands of Parliament and Government in this regard, is the appointment of the Auditors-General. Depending on perspective, this can be framed either as a way of minimizing risk, or as a way of influencing the work of the SAI (including the impact of its audits).

Third, the changes can be understood as connected to the legitimacy of the SNAO. Swedish Parliament may wish to help increase the external legitimacy of the SNAO (cf. Holm & Zaman 2012; Neu 1991). An alternative interpretation is that the appointments can be seen as resulting from an increase in legitimacy which already has taken place. When the SNAO was formed, there was political resistance against the reform and some claimed that there were those who wanted this to become a 'weak' institution, in the sense that it would not be allowed to have much impact. For this reason, some were concerned that the first Auditors-General would be people with weak profiles (Bringselius 2008, 2013). By today appointing Auditors-General with a stronger profile, the wish may be to strengthen the standing in society for the SNAO.

Fourth, in more general terms, results can also be interpreted as indicating a shift in the discourse around state audit in Sweden, from autonomy issues to issues relating to quality. As the SNAO was formed in 2003, quality was taken to spring more or less automatically from autonomy. Results from this study indicate that quality is now seen as equally important matter, which requires a separate focus. When the SNAO was formed in 2003, it was assumed that performance auditors would continue to have rather extensive autonomy in their work. As the SNAO developed, the professional discretion of these auditors decreased, however, despite

protests. At the same time, the discretion of the Auditors-General increased (Ahlbäck Öberg & Bringselius forthcoming). This development made it increasingly important to ensure that the Auditors-General were qualified. Swedish Parliament wanted the auditors to regain their lost discretion, according to the two critical parliamentary reports from 2008 and 2009 (Sveriges riksdag, 2008/09:URF1, URF2).

Fifth, the qualifications of the first set of Auditors-General was subjected to criticism by employees already when the SNAO was formed in 2003 and some argued that the appointment of these specific individuals was a way of deliberately weakening the institution (Bringselius 2008, 2013). The forming of it had already been subjected to extensive political resistance, as we have explained. By appointing more qualified Auditors-General, the ambition may be to increase the standing of the SNAO in society and thereby also the impact of its work. This makes the appointment of the Auditors-General a potentially very strong instrument at the hands om Parliament, with serious implications for democratic accountability.

Other plausible explanations for the changing profiles of the Auditors-General in Sweden can also be outlined. It is unfortunate that the appointments to these important positions are shrouded in mystery, by Swedish Parliament, since this means that we will not be able to take part of the thoughts and visions for the SNAO, that have served as a foundation for their choices. This means that we can only reflect on the profiles that the Auditors-General actually have. This has, however, also led us to interesting observations and we hope to find more research in this important area in the future.

Conclusions

This article has compared the profiles of the first ten Auditors-General in Sweden and discussed both explanations and implications of the trends that have been found. The study shows how the Auditors-General have become increasingly qualified. Today, experience from positions as Director-Generals has become common. With the two recent appointments, research experience has also emerged as a new qualification. Experience from audit is, however, less common today.

Five explanations for this pattern are outlined. In particular, it is pointed out that profiles mirror what role Parliament wishes the Auditor-General to take within the organization. With extensive experience from senior auditor positions, the Auditor-General is more likely to get closely involved in the audit work, thereby also to some degree limiting the amount of discretion that auditors enjoy. A framework is suggested. In addition, the profiles of the Auditors-General are also likely, we argue, to have an impact on the standing of the SAI in society. With highly qualified and publicly recognized Auditors-General, the SAI is likely to get a higher standing than it would be with more low-key persons heading the institution.

Findings also indicate that the Auditors-General are recruited from a rather narrow network around the Government Offices in Stockholm. This is problematic in terms of neutrality and independence, but it can also be understood as necessary given the extensive powers at the hands of the Auditors-General in the Swedish model. In Sweden, where there is no Public Accounts Committee, these individuals are allowed extensive discretion and can have a profound impact on the audit work. This makes it imperative that their profiles are very carefully selected by Parliament.

We hope to find more research in this area in the future, in order to understand not only political influence in these appointments, but also the role-shaping of the Auditors-General in internal and external relations.

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