



Riksrevisjonen

Office of the Auditor General of Norway

Case: the use of methods advisers in the Norwegian SAI

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Methods advisers at the Office of the Auditor General of Norway (OAGN)

- Separate department for methodology
- Performance audit: 9-10 advisers, specialised in different methods
- Cover: interviewing, surveys, statistical methods, document analysis, observational methods, vignette studies, and many more...
- Advise on how to conduct reliable, high quality audits – using relevant methods

Why focus on methodology?

- The basis for high quality performance auditing at the OAGN
- A methodology department – how and why?
- The role of a methods adviser
- Developing methods for performance auditing
- How do we work to improve our performance? Quality in performance audits

OAGN: The Support and Development Department

Methodology sections for:

- **Performance auditing** and corporate control
- Financial auditing
- IT auditing, audit support systems and architecture

Why a separate unit focusing on PA methodology?

- Performance audit not a checklist form of auditing
- May be carried out focusing on any level of the public sector – can be highly complex
- Based on decisions set by legislature – criteria can be on different levels

Performance audit; why?

- To safeguard accountability, transparency, learning, improvements and good performance
- Focus on: performance of policies, services and organisation (performance that the Government and its ministries are accountable for and may influence)

Performance audit; when and how?

- **When** is it conducted: On indications of non-compliance with Parliament`s decisions (fundamental, economic or social importance)
- **How** is it conducted?
 - Through evaluation of performance against intentions, expectations, decisions, best practice etc. (audit criteria)
 - Through useful, objective and reliable information and well founded analysis

The basic questions in performance auditing

- Are things being done the right way?
- Are the right things being done?

What do we want to know?

- Document non-compliance?
- Say something about the consequences of non-compliance?
- Say something about the reasons for non-compliance?

What do we report?

- Reliable, objective findings
- Transparency: objectives, scope, methodology and sources (data)
- Facts should be: well-founded, presented objectively, fair and neutral interpretation
- Report: balanced, accurate, convincing

Methods advisers

- Provide support to performance audit projects
 - One or two methods advisers assigned to each project
- Teach various courses
- Develop audit methodology

More specifically

- Follow the project from planning to writing up the report
- To give guidance on:
 - designing evaluations, questionnaires, surveys, interview guides etc.
 - analysing data (e.g. statistical analysis)
 - how to write a good report (analytical writing)

The role of the methods adviser

- Advisory
- All phases: from planning to reporting
- Thinking one or two steps ahead
- Occasionally facilitating processes
- Occasionally participating in data collection
- Data analysis, teaching use of analysis software
- Advising on writing up the report, if requested to do so

Internal courses

- Methodology section is responsible for a rather large portfolio of internal courses
 - Social scientific methods/evaluation methods
 - Audit methodology
 - Implementation of guidelines

How do we strive to improve?

- Look to:
 - Academia (social science)
 - Evaluation
 - Policy research
 - Other SAIs

Typical methodological questions

- What do you want to achieve?
- Why do you carry out this audit?
- What do you want to find out? And why is this important? (The «so what» question)
- What will be your audit questions?

- And: which methods will the audit questions require?

The audit questions – often:

- Too many
- Too broad
- Unclear

→ risk of delayed delivery and findings not precise enough to give operational recommendations

The methods adviser`s role

- Expertise in some methods, but usually not all
- Not part of the actual audit team
- Not responsible for the end product – but focus on quality throughout
- Adviser / teacher / facilitator / discussion partner / diplomat / game changer?
- Is it easy?

In conclusion...

- Contributing to quality control
- Advisory, but not obligatory
- Audit support, not management support
- Overall: positive evaluations and feedback

Thank you for your attention

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