



Quality in Performance Audit in Rigsrevisionen (Denmark)

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Background – where do I work?

- Rigsrevisionen is an independent audit institution under the Folketing (parliament)
- Rigsrevisionen performs both financial audit and performance audit
- the Department for Performance Audit totals app. 70 staff members out of a total of 280
- most staffers working with PA have degrees in social sciences
- work is organised according to sectors – my office is e.g. responsible for defence and foreign affairs
- on average it takes 1 year to complete a report to the Public Accounts Committee – we complete app. 18 reports a year
- the individual performance audits are usually performed by teams of 3 members under supervision of respectively a director, the head of department and the Auditor General



The Presentation – what will I talk about?

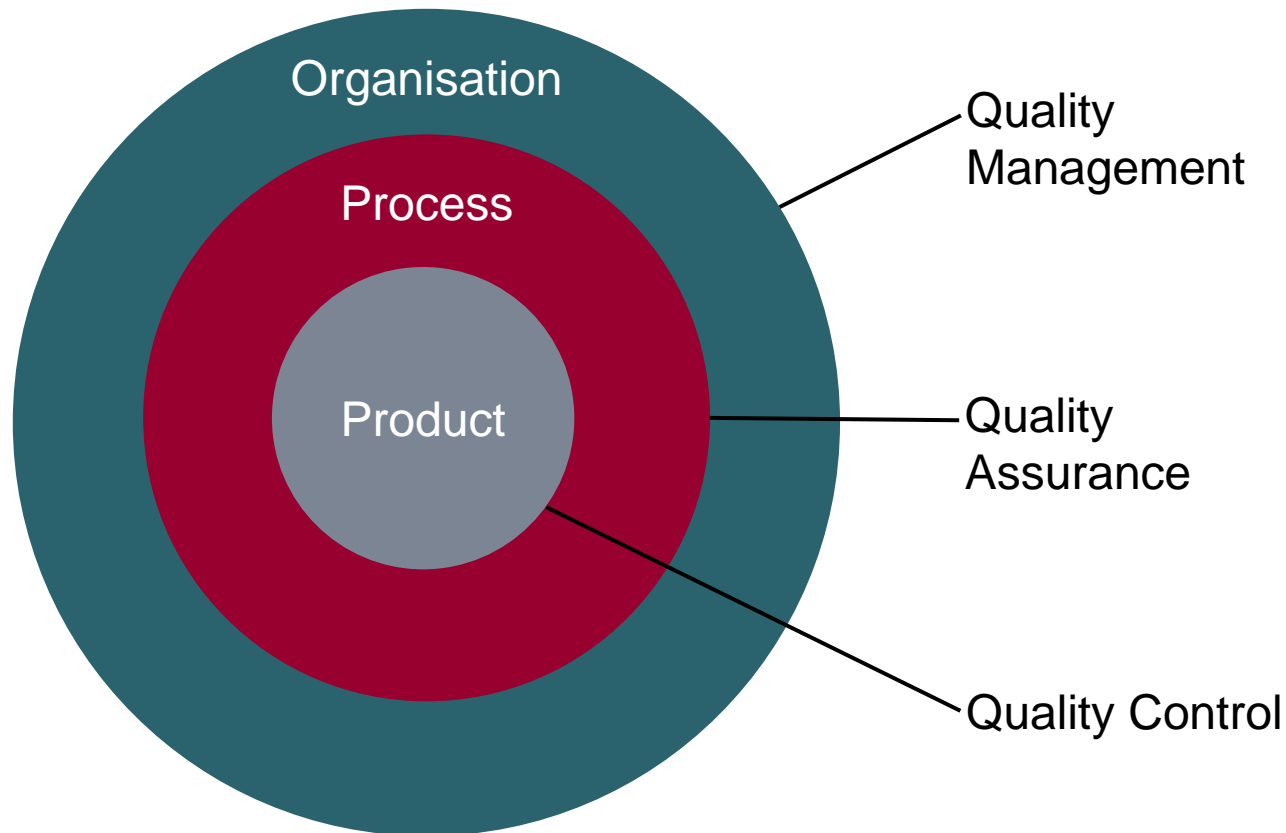
First Part: The Concept of Quality in Performance Audit

Second Part: Quality in the Performance Audit Process in Rigsrevisionen

Third Part: Principles of Quality in Rigsrevisionen

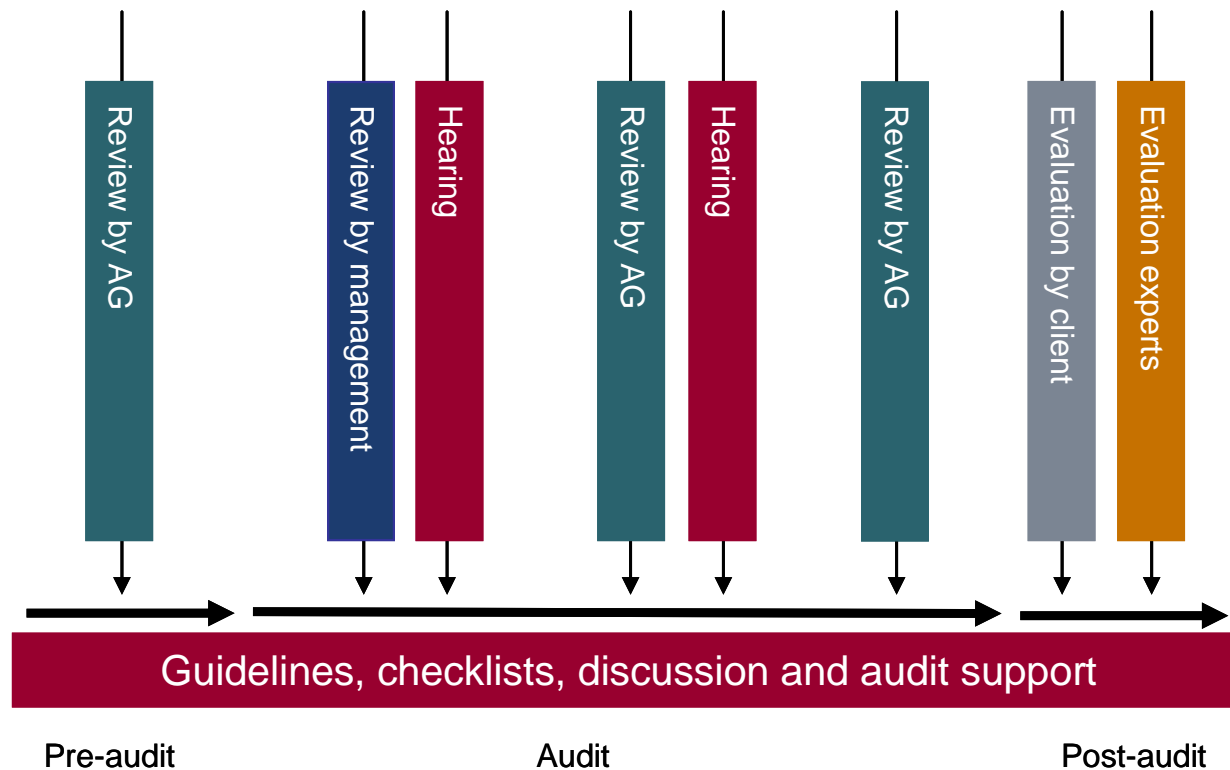


First Part: The Concept of Quality in Performance Audit



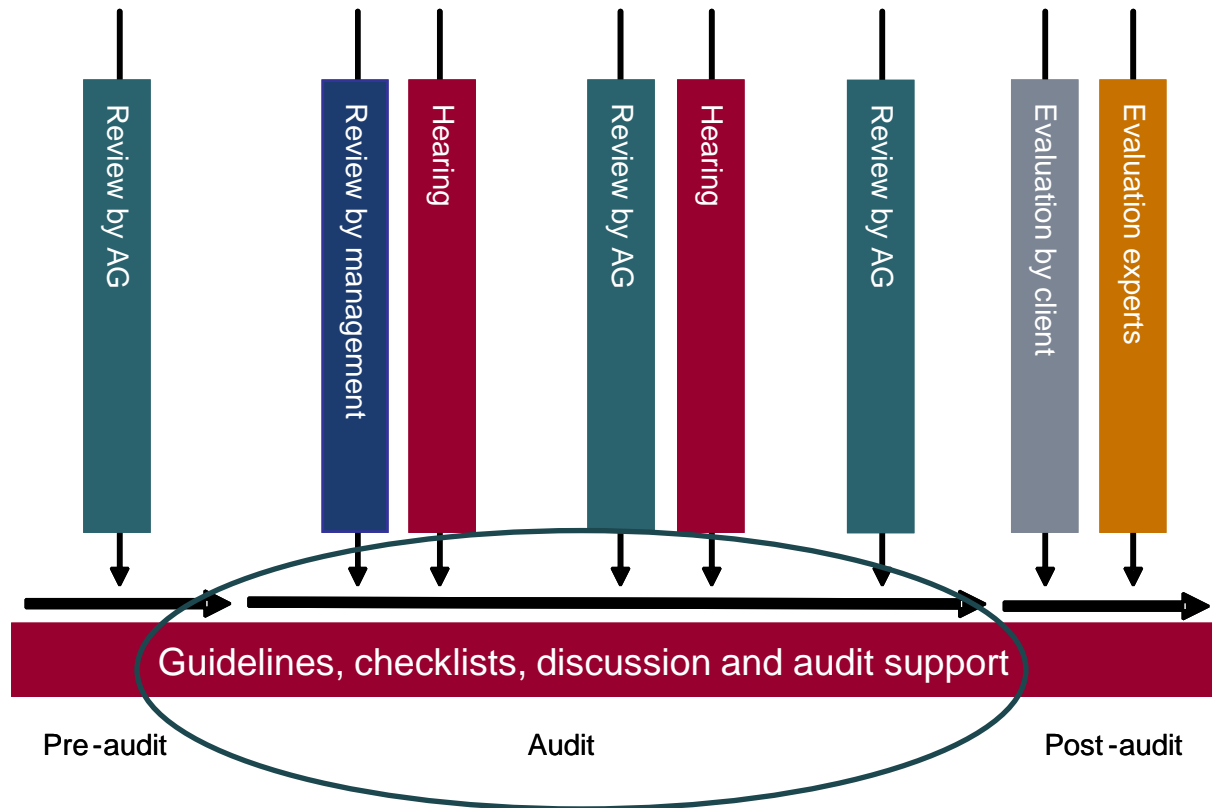


Second Part: Quality in the Performance Audit Process in Rigsrevisionen



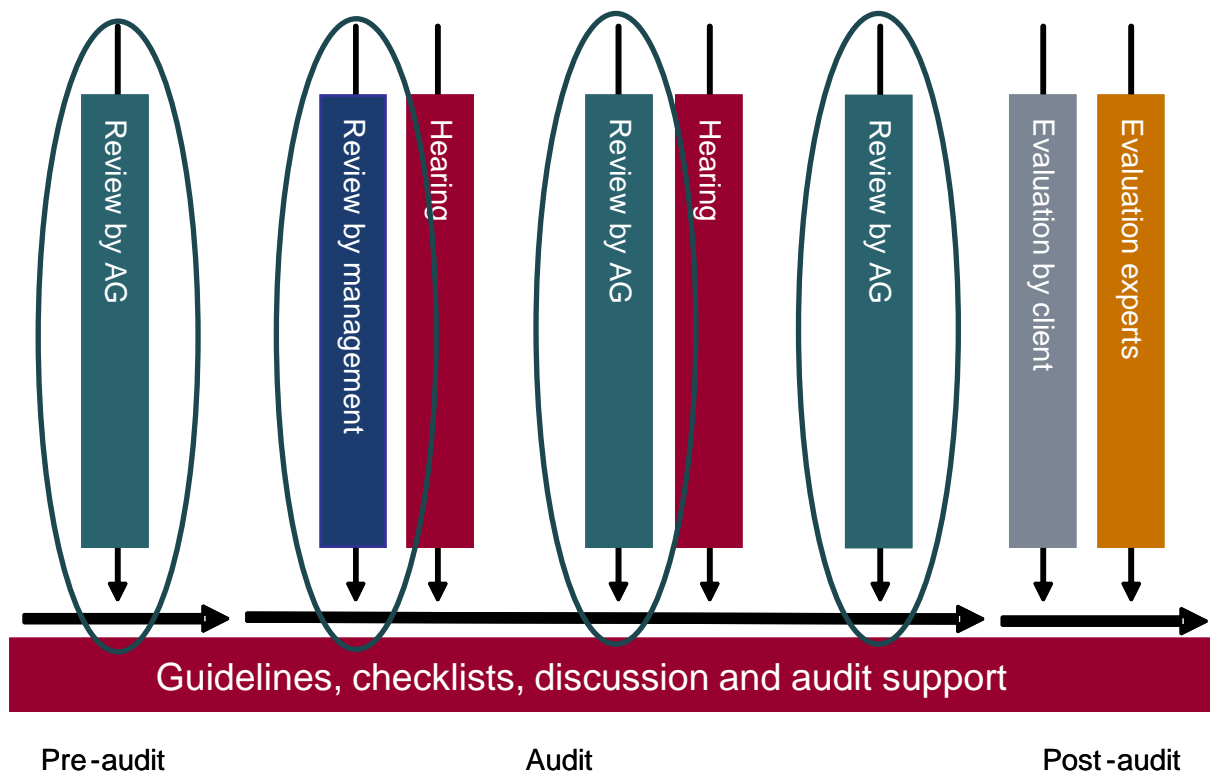


The Basics: Guidelines, Checklists, Discussion and Audit Support



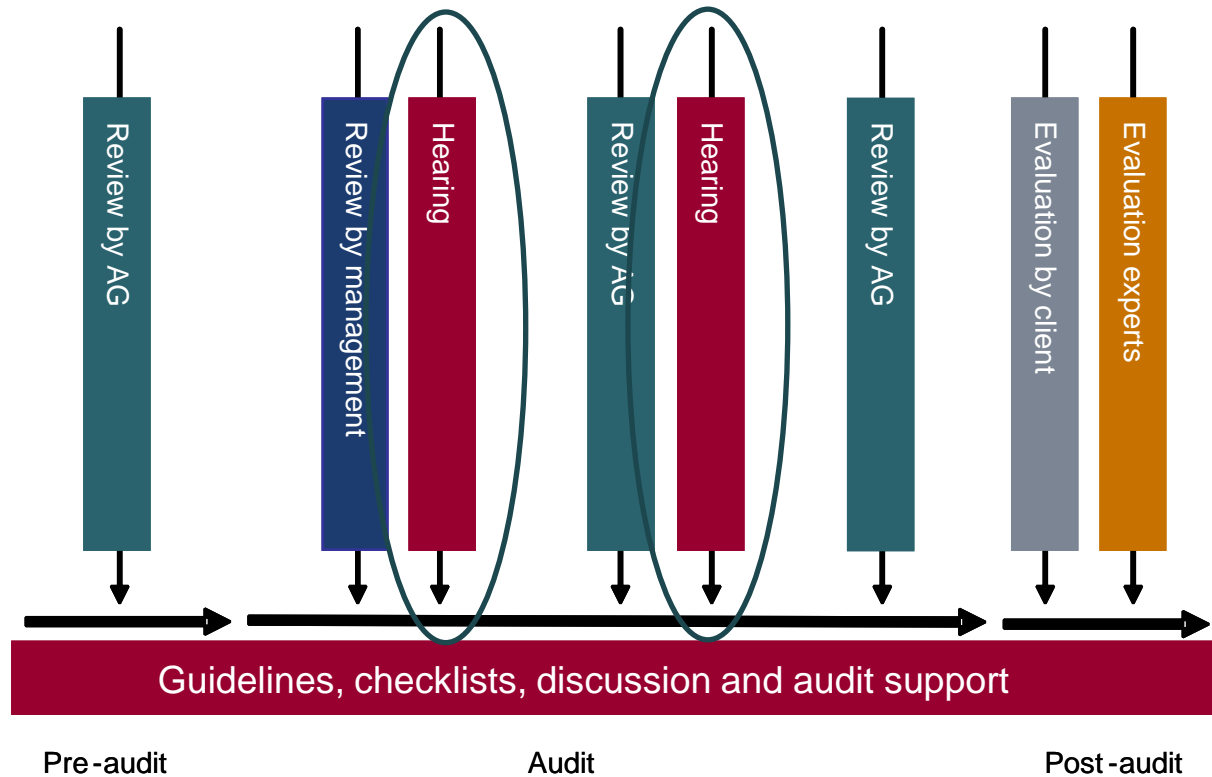


Review by Auditor General and Management



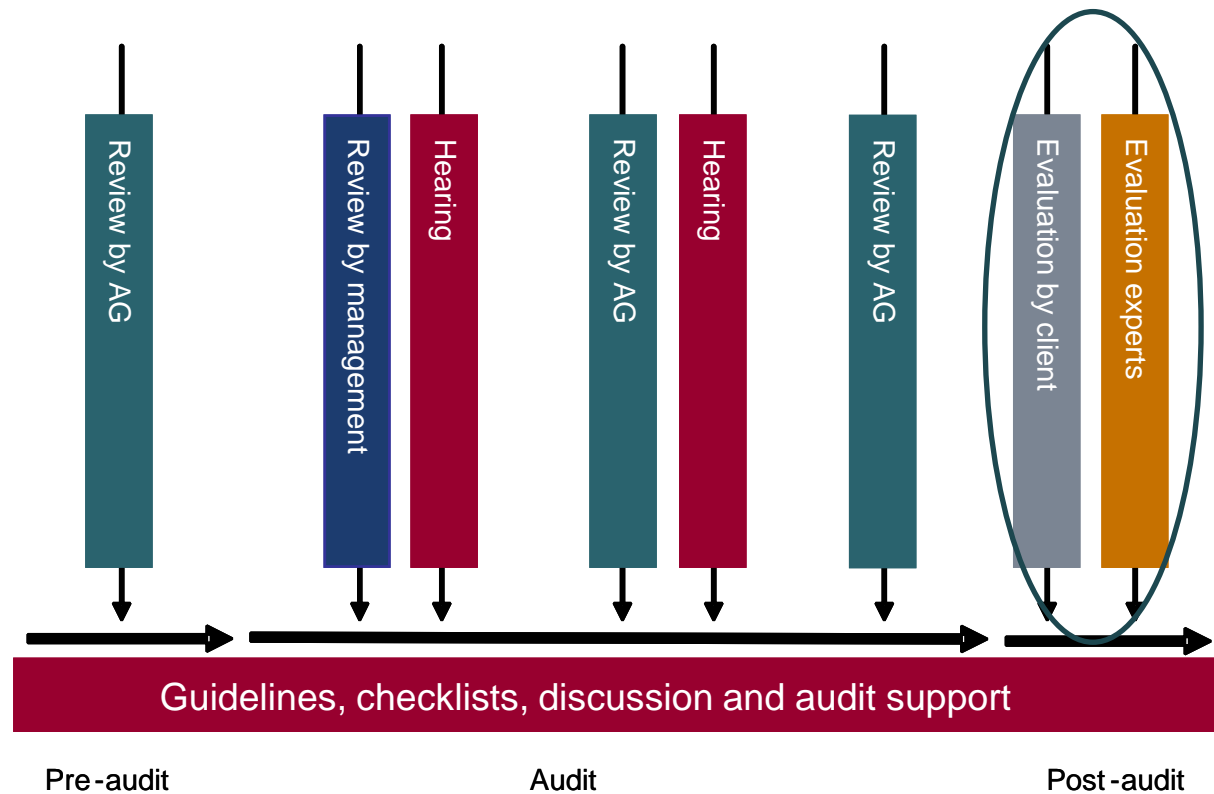


Hearing by Client





Evaluation After the Fact





Third Part: Principles of Quality in Rigsrevisionen

Which principles support the quality of performance audits in Rigsrevisionen?

- Flexibility in the Choice of Methods
- Dialogue in the Audit-team, with Management and Clients
- Delegation of Responsibility
- Openness to the Public



Principle 1: Flexibility in the Choice of Methods

WHY? To ensure that the quality assurance matches the method chosen for the individual audit.

HOW? We choose methods depending on the subject in order to meet relevance criteria of auditee and public.

RESULT Flexibility provides space for creativity.



Principle 2: Dialogue in Audit Team and with Management

WHY? Exposing ideas and methods to criticism enhances validity and strength of design and conclusions.

HOW? Discussion and review by team, peers and management continually during the audit process.



...continued Principle 2: Dialogue with the clients about audit findings

WHY? To ensure accuracy, and relevance of the audit, including conclusions and recommendations. Secondly, increasing client ownership to recommendations and follow-up.

HOW? Various hearings during design and conclusion phase.

RESULT Dialogue with clients and colleagues to enhance relevance and validity.



Principle 3: Delegation of Responsibility

WHY? More efficient audit process. Increases the ownership of staff to the quality of the final product.

HOW? Quality control is the responsibility of the project team – leaves more time for management to do management tasks (strategic leadership)

RESULT Delegation enhances ownership of staff to quality.



Principle 4: Openness to the Public

WHY? Live up to the standards on transparency and accountability that Rigsrevisionen applies to others, and to test whether we meet the expectations of key stakeholders.

HOW? Evaluation of the audit process by clients. Evaluations on quality and communication by external experts.

RESULT Openness forces us to work continuously with quality.



Q&A?

