

# What Qualifications does Good State Audit Require?

## *The Profiles of Ten Auditors-General*

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### **Abstract**

The professional profiles of the Auditors-General have gained scarce attention in scholarly work. Yet, these profiles may have major consequences for the choices that are made at the Supreme Audit Institution (SAI), for example in terms of audit approaches. This article builds on the case of the Swedish National Audit Office (SNAO). In Sweden, there is no public list of qualifications for the appointment of the Auditor-General and no access is provided to the details of the appointment process. Therefore, we have chosen to explore changes with regard to what competences are given priority, by examining how the profiles of the first ten Auditors at the Swedish National Audit Office (SNAO) have changed. The study covers the period 2003–2015. The review shows that the profile has changed from that of a specialist to that of a generalist and that qualifications generally have increased. Five explanations are outlined, based on an overview of the history of the SNAO. The SNAO has been subjected to heavy criticism over the years, including disclosures in 2016, leading to the resignation of all three Auditors-General. Findings indicate that this may be a reason for the increasing demands. This may, however, also indicate a more general change of discourse in state audit, where focus is shifted from autonomy issues to issues of quality and competence.

This article discusses implications from different competences with the Auditor-General, based on a review of the professional profiles of the first ten Auditors-General at the Swedish National Audit Office (SNAO), appointed in the period 2003–2015. The Swedish National Audit Office (*Riksrevisionen*, hereafter referred to as the SNAO) was formed as late as 2003, with the ambition to serve as a role-model for SAIs in other countries. The reform was preceded by rigorous preparations, in terms of both organization design and legal arrangements. It was also supported by the two previous state audit bodies, whose employees were incorporated into the new institution. One of these was RRV, a semi-autonomous agency under the Ministry of Finance. The other institution was the Parliamentary Auditors (*Riksdagens revisorer*), taking assignments from, and reporting to, members of the Swedish Parliament. None of these

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were autonomous in the sense required by international standards, in particular those articulated by the *International Organization of Supreme Audit Institutions* (INTOSAI) and the main aim with the forming of the SNAO was to finally have an SAI in compliance with these standards.

Despite high ambitions and careful preparations, the first 14 years of the SNAO (2003–2017) have been lined with internal conflict and recurring public criticism. The latest criticism was a series of disclosures in the major Swedish newspaper *Dagens Nyheter* in the summer of 2016, where it was revealed how the Auditors-General had promised positions to applicants before the selection process had begun, how external stakeholders (including the Governmental Offices) had been invited to comment on audit drafts and how an Auditor-General had interfered in the audit of an issue where he had been involved in his previous role as Director-General. The articles also showed how the three Auditors-General had cancelled a number of audits, without any explanations, as they took on their posts. The disclosures and the debate that followed lead to the resignation of all three Auditors-General and Swedish Parliament is currently preparing for a Parliamentary investigation of the governance and organization of the SNAO (see Sveriges riksdag, betänkande 2016/17:KU14, accepted in Parliament Nov. 16, 2016).

Following the first years of criticism, after the SNAO was formed in 2003, some have pointed towards the qualifications of the first team of (three equal) Auditors-General and their lack of experience from senior managerial positions. The Committee on the Constitution in the Swedish Parliament is responsible for proposing which persons to appoint to Auditors-General. Parliament then makes the final decision. However, the appointment process is closed and we have not been able to get any documents or accounts to analyze this process. Thus, we instead use a framework with four categories to analyze changes to the profiles of the Auditors-General in Sweden since 2003. These categories are: Academic Degree/s; Career Background; Political Background; Age when Appointed/Resigning. Special emphasis is devoted to their career backgrounds. We have been able to retract the CVs of the Auditors-General from various sources – some from the SNAO and some from these people themselves.

Our findings suggest that the profiles of the Auditors-General have changed from that of a specialist to that of a generalist and that qualifications generally have increased. Different explanations and implications are discussed. In particular, two explanations are developed. First, these changes may be understood as a way to encourage the Auditors-General to allow auditors more professional autonomy and to promote a more motivating work climate at the SNAO. The SNAO was subjected to extensive criticism in these areas during the first years, both in internal employee surveys and in the media. Second, changes may aim at increasing the quality of audits and the general legitimacy of the SNAO. As the SNAO was formed, some argued that there were those who wanted this to

become a weak institution, in order for the party in office to avoid criticism. By ensuring that recognized and highly qualified people are appointed as Auditors-General, the risk for this may be reduced.

More generally, findings indicate that increased institutional autonomy may come with increasing demands relating to the competence of the Auditors-General, since they have a great amount of power at their hands. However, findings also indicate, given the events in 2016, that serious managerial misconduct (see report by Axberger 2016) may also appear in a group of extremely qualified Auditors-General. Reasons for this is yet to be explored.

On a secondary note, findings also reveal that several of the Swedish Auditors-General have served as officials in the Ministry of Finance, commonly at the Budget Department. On the positive side, this means that they are also known to the networks of the administration and that they have useful experience from the Government Offices. On the negative side, there is a risk that their independence may be compromised, as they are set to audit their former colleagues. More generally, there is a strong concentration to the central administration in Stockholm and the Auditors-General have rarely been recruited from a recent career outside the capital.

The paper is organized as follows. It starts with an introduction to the literature on state audit and Supreme Audit Institutions. This is followed by a section depicting the research design. The case of the Swedish National Audit Office (SNAO) is introduced and the profiles of the ten Swedish Auditors-General during the years 2003–2015 are then reviewed. In particular, the first set of Auditors-General (2003) is compared to the current set of Auditors-General (2015). A section with a discussion follows and the paper is closed with conclusions.

## State Audit and the Auditor-General

State audit is actually conducted by a number of different bodies, of which the Supreme Audit Institution (SAI) is only one. However, the SAI is typically the only *autonomous* state audit institution. By securing this autonomy in the Constitution, policy-makers attempt to avoid that its work becomes politicized. Considering that the SAI audits the performance of the administration and the effectiveness of various policy initiatives, reports can be politically sensitive. Yet, the SAI must not become too autonomous either, meaning that it loses its relevance. This balance, between relevance and independence, is delicate, as often described in studies (Gendron et al. 2001; Jacobs, 1998; English & Guthrie 2000; Funnell 1994 and 1998; and White & Hollingsworth 1999). 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 2014a; Talbot & 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 conducted: Financial audit and performance audit. Financial audit has its basis in an established profession and there are carefully outlined standards for this work. About half of the auditors at the SNAO work in this area. However, performance audit reports tend to gain considerably 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 Auditors-General will often need to focus rather extensively on this type of audit.

This article is focused primarily on the professional profiles of the Auditors-General. Interestingly, there is no consensus on what competence should characterize these individuals, nor the performance auditor. As a contrast, the professional requirements of a financial auditor are more fixed. This is also reflected in the research literature on professions and professionalism, where there is a long standing discussion on what defines the audit profession in general (Moore, Tetlock, Tanlu & Bazerman 2006; Anderson, Maletta & Wright 1998; Holma & Zaman 2012). This is rarely applied to the performance auditors working at an SAI (cf. Brown & Klerman, 2012), despite the fact that performance audit reports can be very politically sensitive. Some guidance is provided by the international organization for SAIs, the INTOSAI, but more importantly, unique practice has developed in each and every country in this area. By exploring this practice, we argue, we can also learn more about what is considered 'good state auditing' (cf. Gustavsson 2015). This will also partly reflect the different administrative traditions in different countries and the different roles that SAIs can have. Despite advocating high professional autonomy for performance auditors, the INTOSAI avoids specific directions with regard to, for example, suitable educational and professional background. The INTOSAI states (INTOSAI 2004, p. 12):

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)

What we can learn from the INTOSAI guidelines, in terms of professional profiles, is primarily that the auditor needs a profound understanding both for the public administration and for the audit work in itself;

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)

The INTOSAI does not provide any guidelines with regard to the qualifications of the Auditor-General, although these can influence the choice of audit areas as well as audit designs, but also ultimately the identity of auditors. For example, Skaerbaek (2009) shows how auditors can function both as modernizers and as stabilizers in the administration. Presumably, the Auditor-General can be expected to meet the profile outlined in the quotation above, but we do not have any detailed suggestions. This article is focused on the qualifications of the Auditors-General.

We argue that good state auditing is not only a matter of institutional autonomy or consensus on audit approaches, but the qualifications of both auditors and Auditors-General is equally important. The importance of these qualifications may even be emphasized when the SAI is granted full autonomy in the Constitution, since this typically means that great deal of power will be placed in the hands of the Auditor-General. He or she will then be in charge of Human Research policies and decide what competence should be promoted and recruited, into the performance audit practice, which is more open to different interpretations than financial audit.

By reviewing the professional profiles of the Auditors-General, we can also try to understand the relation between the SAI and its stakeholders. They may interpret good state auditing differently from the Auditor-General and the SAI and this may be a source of conflict and distrust. Thus, the values and knowledge ideals that the Auditor-General comes with, may not only shape the internal organization and its audit, but also external relations and thus ultimately the legitimacy of the SAI. Naturally, the powers of the Auditor-General can be adjusted in different ways. For example, the Norwegian SAI has a model with

a 'Board of Auditors-General', called 'Riksrevisjonens kollegium'. The Auditor-General is Head of this group. Another way of reducing risk is to have a model with three parallel Auditors-General, such as that in Sweden.

In order to analyze how the profiles of the Swedish Auditors-General compare, we use a framework with four variables: (1) Academic Degree/s; (2) Career Background; (3) Political Background; (4) Age when Appointed/Resigning. Each of these variables gives an indication of the role that the Auditor-General is expected to take, including what type of audits or knowledge Parliament wishes to have.

First, the academic education 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, the career background of an Auditor-General is relevant partly because it indicates what kind of role the Auditor-General is expected to take within the SAI. With the profile of a generalist, with extensive experience from roles as Director-General or similar, in different settings, the Auditor-General can be expected to work on some distance from the actual audit process and thus allowing more autonomy to the auditors. With the profile of an audit specialist, the Auditor-General can be expected to become more involved in the audit work, thus reducing the autonomy of professionals and functioning as a senior auditor (Bringselius 2014b).

Third, from the perspective of autonomy and objectivity it is also relevant to consider the political background of the Auditors-General. By this we refer to partisan background, meaning formal positions on appointment by political parties. Sweden has a tradition of attempting to clearly separate policy-making from policy-implementation, as part of the model with semi-autonomous agencies (Andersson 2004). This dualism has increasingly become the ideal also in other Western countries over the past decades, but it is currently being challenged, as a consequence primarily from a perceived loss of political influence (Spicer 2010; Svara 2001). In the case of SAIs, political autonomy is considered imperative. Yet, in some countries, such as Norway, the Auditor-General typically is a former member of Parliament. In Sweden, the general view has been that an Auditor-General should not have a pronounced partisan background

– but this is not stipulated in the Constitution or in any other legal acts. Interestingly, nor do the INTOSAI standard (INTOSAI Resolution A\_66\_209, p. 1) with ‘eight pillars defining the independence of Supreme Audit Institutions (SAIs)’ say anything regarding whether a political background is appropriate or not for an Auditor-General. As concerns the heads of the SAIs, this merely states:

The condition for appointment of SAI heads and members of collegial institutions should be specified in legislation. The independence of heads of SAIs and members of collegial institutions can only be ensured if they are given appointments with sufficiently long and fixed terms with removal only by a process independent from the executive. This allows them to carry out their mandates without fear of retaliation. (INTOSAI Resolution A\_66\_209, p. 1)

Because the Auditors-General enjoy extensive discretion in Sweden, there is a risk that a pronounced political background would raise concerns relating to objectivity and legitimacy.

Fourth, we have included age when Appointed/Resigning as a separate category. Age is associated with a number of – often negative – stereotypes, as depicted by Posthuma and Campion (2008). A common stereotype is that people of higher age are more dependable, stable and honest (Hedge et al. 2006). In the case of Auditors-General, these qualities are likely to be considered important, in particular considering the centrality of autonomy concerns. When a person is appointed Auditor-General as the last position in his/her career, he or she will not need to consider opportunities for a continued career in the central administration and this adds to his or her autonomy, meaning that s/he will not be overly sensitive to criticism. It may also be that seniority in terms of age develops into a norm for Auditors-General. In certain professions and for certain positions, for example in the central administration, people are simply expected to be of a rather high age (Lawrence 1988).

## Research Design

This study is based on an investigation of the Swedish SAI, the SNAO. A historical perspective, stretching back to the forming of the SNAO in 2003, is adopted. The SNAO is interesting because it 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 predecessors, RRV, had an international reputation as standard-setting in

the field of state performance audit. The former Auditor-General at RRV, Inga-Britt Ahlenius, played 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 5–7 years have been lined with conflict and criticism (Bringselius 2008, 2013; Ahlbäck Öberg & Bringselius 2015). 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 a careful scrutiny of the profiles of the ten people who have been Auditors-General at the SNAO during the period 2003–2015. Information on these profiles has been sought in various sources. Initially, the SNAO only had the CVs of the current three Auditors-General, but they have been helpful in preparing CVs also for Antemar, Landahl and Norgren. We have contacted Lindell and Larsson and asked for their CVs, unfortunately without any success. Information on their profiles has therefore been retracted from various sources, such as LinkedIn (social media), Wikipedia, press releases, and the book *Vem är det? (Who's Who?)*. Grufberg sent us his CV. In terms of career background, our English summary, found in Table 1, includes only top positions held over a longer period of time.

We were initially planning to also study the recruitment process itself, but we have not been able to retract any formal information on this through the Swedish Parliament (Committee on the Constitution), nor from the SNAO.

## The Swedish National Audit Office

The Swedish administration is different from what is common in many other countries in the sense that its Government Offices are relatively small. Instead, the administration, with its semi-autonomous executive agencies, is rather large. There are also ad hoc government commissions appointed to prepare for policy-making (Lundberg 2014). In addition, executive agencies, as well as sector-specific auditing bodies, are responsible for conducting large parts of the investigative work requested by the Government (Bäck et al. 2015; Lemne 2010; Wockelberg 2003).

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 Auditors-General or similar. Instead, these appointments are 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 proposed candidates.

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 that explicitly prevents 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 (see Bringselius 2008, 2013):

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. The different periods in office for the past ten Auditors-General are outlined in Table 1. As this shows, there have basically been three different constellations that have lasted over a longer period of time. This is marked with Team 1–3 in Table 1.

Table 1. Auditors-General at the Swedish National Audit Office (Riksrevisionen) 2003-2015

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Team 1	Kjell Larsson	█											
	Lennart Grufberg	█											
	Eva Lindström	█											
Team 2	Karin Lindell			█									
	Claes Norgren					█							
	Jan Landahl						█						
	Gudrun Antemar							█					
Team 3	Margareta Åberg											▶	
	Susanne Ackum												▶
	Ulf Bengtsson												▶

Based on previous research (Bringselius 2008, 2013, 2014a), as well as reports from a parliamentary commission (Swedish Parliament 2008/09:URF1, URF3), a brief summary of the first 12 years at the Swedish NAO will now be provided, before we turn to the profiles of the Auditors-General. We will return to this historic overview in the discussion section.

**Year 2002–2003.** This period was characterized by thorough preparations for the reform. Parliament emphasizes that nothing must go wrong and that each and every one of the current auditors is important for the SNAO to turn out successfully. Auditors were highly involved in preparations for the reform, including discussions regarding organizational design, performance auditing, 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, little professional autonomy for performance auditors, a complex and difficult organization design, lengthy quality control process, a demotivating organizational culture and authoritarian leadership style among the Auditors-General (Swedish Parliament, 2008/09:URF1, URF3). Finally, the Swedish Parliament decides to start a Parliamentary commission, including Members of Parliament from all political parties at that time represented in Parliament.

**Year 2008–2011.** The Parliamentary commission presents two highly critical reports on the issues at the SNAO (Swedish Parliament 2008/09:URF1, URF3). The reports challenge the new approach that the three Auditors-General have called for in performance audit and call for some changes to the legal acts regulating the operations of the SNAO. In particular, the meaning of performance audit was redefined<sup>1</sup>, 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 solely 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 and onwards.** 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. Apart from this, there has not been much critique against the SNAO during this period. In 2015, a major restructuring of the organization, including the appointment of new department managers, took place. This also included changes to the approach adopted in performance audit, for example meaning that audits no longer need to focus on problems and misuse of public money. Instead, audits can now result in both praise and critique. Furthermore, more people with doctoral degrees are now being recruited and a schedule for auditing all the major policy areas in the yearly Government bill has been set up, as suggested by Swedish Parliament in its reports from 2007–2008 (Swedish Parliament 2008/09:URF1, URF3).

In July–September 2016, the Swedish newspaper *Dagens Nyheter* published a series of articles, revealing serious misconduct from the side of the Auditors-General, including lack of compliance with formal policies and legal acts, but also actions indicating a more general lack of judgement. In addition to this, they had implemented a large organizational change, leading to reduced productivity and heavy criticism from the organization. The events which were disclosed were later analyzed in a report by Professor Hans-Gunnar Axberger (Constitutional Law, Uppsala University, and former Parliamentary Ombudsman at *Justitieombudsmannen*), who was appointed by one of the Auditors-General in question. Axberger's report is extremely critical and it declares that:

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

The Auditors-General and others have described the culture of the Swedish National Audit Office as formalistic and characterized by fear of making mistakes. Results from this investigation indicate the opposite, namely an informal management culture, where personal considerations and internal praxis is given privilege over legal frameworks. Lawyers have found it relatively difficult to make themselves heard within the organization; nor does the function of the registrar seem to be respected at all times. [...] Already from start, the Auditors-General appear to have had a very liberal approach to both legal frameworks and policy documents. (Axberger, 2016, p. 138)

Following these disclosures, all three Auditors-General chose to resign in the summer/fall of 2016. Their replacements will be appointed in spring 2017, and Swedish Parliament has also appointed a broad parliamentary investigation on the constitutional arrangements around the SNAO.

Finally it should be mentioned that, 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 decide what to audit and reports are presented to the standing committees in Swedish Parliament.

## **The Profiles of the Auditors-General 2003–2015**

In Table 2, 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.

Table 2. The profiles of the first ten Auditors-General at the Swedish National Audit Office

	Period	Academic Degrees	University	Career Background (Some main positions)	Prior Partisan Background	Age when Appointed/resigning	Party in Office when Appointed
<b>Kjell Larsson</b>	2003–2006	Bachelor in Business Administration	Uppsala	Head of audit department at RRV (the former SAI) International Assignments, e.g. in European Commission	No	57/60	Social Democrats
<b>Lennart Grufberg</b>	2003–2008	Master of Laws	Stockholm	Assistant Under-Secretary, Ministry of Finance Deputy Director-General at the Swedish Tax Agency Head of the Sundsvall Administrative Court of Appeals For a short period Chairman of the Board of the Swedish Supervisory Board of Public Accountants	No	58/63	Social Democrats
<b>Eva Lindström</b>	2003–2010	Bachelor in Economics	Stockholm	Assistant Under-Secretary and later Head of the Budget Department at the Ministry of Finance.	No	46/53	Social Democrats
<b>Karin Lindell</b>	2006–2009	Bachelor in Law	Uppsala	Various positions in the court system Director-General at the Swedish Consumer Agency and at the Consumer Ombudsman	No	58/61	Social Democrats
<b>Claes Norgren</b>	2008–2015	Bachelor in Economics	Stockholm	Deputy Director-General at the Swedish Central Bank Director-General at the Financial Supervisory Authority and at the Swedish Competition Authority	No	54/61	Conservative coalition government
<b>Jan Landahl</b>	2010–2015	Bachelor in Business Administration	Gothenburg	Assistant Under-Secretary Ministry of Finance Deputy Director-General at RRV (former SNAO) Department manager at the Swedish National Debt Office	No	60/65	Conservative coalition government
<b>Gudrun Antemar</b>	2010–2013	Bachelor in Law	Stockholm	Special Magistrate exam Position at the Ministry of Justice Various positions in the court system Permanent Secretary of Parliament's Justice Committee Head of National Board for Consumer Disputes Director-General at the Swedish Economic Crime Authority	No	52/62	Conservative coalition government
<b>Margareta Åberg</b>	2014–2017	Bachelor in Law	Stockholm	Special Magistrate exam Head of Courts in Sundsvall and Gothenburg Various positions in the court system as well as in the Government offices Expert in the Government Offices Head of the DG Office at the Swedish Data Protection Authority	No	55/58	Conservative coalition government
<b>Ulf Bengtsson</b>	2015–2016	Master in Political Science. Licentiate degree*	Gothenburg	Head of Budget Department at the Ministry of Finance Director-General at the Swedish Armed Forces and at the Swedish Agency for Government Employers Auditor at RRV	No	59/60	Coalition of the Social Democratic Party and the Green Party
<b>Susanne Ackum</b>	2015–2016	Master in Economics PhD in Economics	Uppsala	Head of Economic Department at the Ministry of Finance Head of a research institute (FIEF) under a union association (LO) Director-General at the Institute for Evaluation of Labour Market and Education Policy (IFAU) State Secretary at the Department of Finance	Yes	55/60	Coalition of the Social Democratic Party and the Green Party

\* A licentiate degree is a half PhD.

## **COMPARISON 2003–2015**

In the following, a summary of the main features of these CVs is provided. We kindly ask the reader to accept that this means that some details, short employment periods, etc., may have been left out.

### ***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. The two Auditors-General appointed in 2015 (Ackum and Bengtsson) are the only ones with a doctoral degree – one has a 2 year degree (licentiate, meaning a half PhD, title used only in Sweden) and the other has a full PhD. The first eight Auditors-General had only Bachelors or Masters exams, i.e. basic academic education. The two Auditors-General who resigned before their appointments had expired, Antemar and Lindell, were both women and had degrees in law. They were also both the ones that were latest recruited when they resigned, in the team of Auditors-General (see Table 1). Half of the Auditors-General have been women.

### ***Career Background***

It was not until Lindell was appointed Auditor-General in 2007 that the SNAO had an Auditor-General with more extensive experience from a position as Director-General for a Swedish executive agency. After this, it has become standard for Auditors-General, except for those with a background in law, where they instead have had senior positions in the court system. The position as President of a Court may be compared to that of a Director-General. Åberg had this background. Grufberg was President for a Court of Appeal only for a few months, since he was appointed Auditor-General very soon after starting. This leaves Larsson, Grufberg and Lindström as the only ones without solid experience from a role as Director-General or similar. Larsson 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.

In total, six out of the ten Auditors-General have worked at the Government Offices. Out of the four remaining, two chose to resign before their appointments expired (Lindell and Antemar). Lindström, Landahl, Bengtsson and Ackum have all had leading positions at the Ministry of Finance – and all, except for Ackum, at its Budget Department.

None of the ten Auditors-General has a background in the municipalities or from the regional administration (public health care etc.). These areas are not within the primary scope of audit for the SNAO, but some audits yet cover these areas. Most of the 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 this area.

### ***Political Background***

None of the first Auditors-General had a (pronounced) background in a political party. At this time, in 2003, this was considered imperative (Bringselius 2008, 2013). This can be compared to Norway, for example, where the Auditor-General has a partisan background (Christensen et al. 2002). Lindström was appointed State Secretary by the Social Democratic government four years *after resigning* from the SNAO, but she did not have any political assignments prior to this. 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. In 2015, for the first time, an Auditor-General with a political background was appointed. She had been State Secretary for the conservative party (Moderaterna) at the Department of Finance. She did not, however, have a *pronounced* political background. The recruitment of Ackum indicates that a limited partisan background is no longer considered as problematic as it was in 2003. Personal and professional qualifications are today considered more important.

### ***Age when Appointed/Resigning***

Only one (Eva Lindström) of the Auditors-General was less than 50 years of age when 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**

In 2003, three Auditors-General were appointed at the same time, although for different periods. In 2014–2015, the case was similar, meaning that three Auditors-General were appointed within a short period of time. Two of those were appointed at the same time, in 2015. See Table 1 above. This makes an excellent case for comparing these two teams, to understand how ideals concerning the professional profiles of the Auditors-General have changed over this 12 year period.

In Table 2, the professional experience of the first and last sets of Auditors-General is mapped. The first three Auditors-General were Lindström, Grufberg and Larsson. The current Auditors-General are Åberg, Bengtsson and Ackum. As this table shows, the current team has broader qualifications, but less experience from hands-on audit work. In 2003, 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 3. We have chosen 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).

The review shows that the current team of Auditors-General stand out as more of generalists than the team in 2003, but also as more qualified. The average age when appointed was 53.7 in the first team and 56.0 in the current team.

Table 3. Comparison of the professional profiles (career and academic degrees) of the first team of Auditors-General (2003) and the team appointed 2014-2015

	Audit/Evaluation	Senior roles in the government offices or parliament	Extensive experience as a Director-General or equivalent	Research
<b>First team (2013)</b>				
Kjell Larsson	Yes			
Lennart Grufberg	Yes	Yes		
Eva Lindström		Yes		
<b>Current Team (2013)</b>				
Margareta Åberg		Yes	Yes	
Susanne Ackum	Yes	Yes	Yes	Yes
Ulf Bengtsson	Yes	Yes	Yes	Yes

## Possible Explanations

There can be many different explanations for the changes to the professional profiles of the Auditors-General in Sweden. Five possible explanations are outlined in the following. The reader is asked to note that this is an exploratory study and that further research is required in order to test the propositions provided in the following.

## 1. PROMOTING BROAD AND INTERPRETIVE STUDIES

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. Traditions in different academic fields differ. In the social sciences, broad interpretive approaches tend to be more common than in, for example, law or economics, and a similar distinction can be made in public sector audit or evaluation (Hoerner & Stephenson 2012). Ideals such as these can affect how the Auditor-General positions himself or herself with regard to performance audit and how s/he chooses to develop the audit practice. There is extensive room for interpretations, when it comes to defining both what is 'good performance audit' in SAIs (INTOSAI ISSAI 3000-3100), and what qualifications the Auditor-General should have (INTOSAI Resolution A\_66\_209). Possibly, changes to the academic profiles of the Swedish Auditors-General can be understood as a way to promote broad and interpretive audits, rather than narrow compliance-focused audits. There has been an explicit wish, from the side of Parliament (Swedish Parliament 2008/09:URF1, URF3), that SNAO performance audit should adopt a broader perspective in its audits and also cover areas that reach over different policy-areas. On the other hand, two out of the current three Auditors-General have backgrounds in areas with a more positivist or objectivist tradition, namely law and economics.

## 2. PROMOTING AUTONOMY

In the recent years, the Auditors-General in Sweden have typically been of an age making this the final position of their careers. This can be understood as a way of securing the autonomy of audits, since they will not rely on a continued career. However, as suggested by Lawrence (1988), it may also indicate that a norm has developed where these individuals are expected to be senior in terms of age, considering the potential impact of these individuals.

Lindström, one of the first three Auditors-General, was the only one who had not yet reached an age for retirement when her appointment as Auditor-General expired, and she chose to accept a political appointment a few years after leaving. At that time, any connection with politics was considered highly inappropriate for the Auditors-General of the SNAO, in the Swedish debate (Bringselius 2013). From this perspective, Lindström's continued career may have been seen by some as problematic – thus further suggesting that Auditors-General preferably should be of an age meaning that they can retire after leaving this position.

### **3. PROMOTING IMPROVEMENTS OF LEADERSHIP AND ORGANIZATIONAL CLIMATE**

Changes can be understood as partly a reaction to 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 2015, Swedish Parliament 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 (Swedish Parliament 2008/09:URF1, URF3). With more experience from top management positions, the more recent recruitments could be expected to find it easier to develop a motivating organizational culture. The recruitment of Auditors-General with more leadership experience started with the recruitment of Lindell in 2007.

### **4. PROMOTING AUDIT QUALITY AND IMPACT**

Changes may be understood as a way for Swedish Parliament to help increase the legitimacy of the SNAO (cf. Holm & Zaman 2012) and to reduce the gap between the performance audit practice and academic research in this area. One way of doing this is to recruit Auditors-General with research experience, such as Ackum, and in general very high qualifications in different areas. By recruiting also auditors with doctoral degrees and the ambition may also be to more generally increase the quality of audits. Such recruitments have also been part of the restructurings taking place in 2015–2016.

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.

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 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 in the hands of Parliament, with serious implications for public scrutiny and democratic accountability.

## **5. RESULT FROM NEW DISCOURSE AROUND STATE AUDIT – FROM AUTONOMY TO QUALIFICATIONS**

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 2015). 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 (Swedish Parliament 2008/09:URF1, URF2).

## **Discussion**

This article has compared the profiles of the first ten Auditors-General at the Swedish National Audit Office and discussed both explanations and implications of a number of trends that can be found in the material. All then Auditors-General are highly qualified. However, the study shows that qualifications have increased, today including also degrees and experience from research and (solid) experience from positions as Director-Generals or similar. Furthermore, our review indicates that the Auditors-General appointed in 2014–2015 have more of a generalist profile than the first set of Auditors-General (although experience from research may be taken as evidence also for specialist knowledge). The differences become evident in particular when comparing the first team of Auditors-General, appointed in 2003, with those appointed in 2014–2015. For the first time, there are now two Auditors-General with experience from research. The third Auditor-General is the first of those with a Master in Law, to also have a degree as judge (2+4 years additional education after Master in Law). Finally, for the first time, there is today an Auditor-General with a degree in political science.

These changes indicate a gradual change of attitudes in Swedish Parliament, or at least in the Committee on the Constitution, regarding what qualifications are required among the Auditors-General to promote ‘good state audit’ (or to achieve other goals). We have outlined five possible explanations for this pattern, but there can also be other plausible explanations. First, changes may aim at promoting broad and interpretive studies, rather than narrow compliance audits. Second, changes may result partly from an ambition of changing this position

from being a step in the middle of the career, to being a final step ending a (successful) career, this way further securing their autonomy. Third, changes may be the result of an ambition to promote auditor autonomy and increase job satisfaction at the SNAO, areas where it had been subjected to extensive criticism during the first years. Fourth, changes may be the result of an ambition to increase the impact of state audit. 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. Fifth, changes may be the result from a changing discourse around state audit in general, where personal qualifications today are being considered as equally important as institutional autonomy. Autonomy has been a central concern in both theory and practice in this area.

It is also, however, interesting to note how concentrated the background of the Auditors-General has been to the Stockholm area and in particular to the Ministry of Finance. With years of experience from various positions in executive agencies in central government, most of which situated primarily in Stockholm, or in the Government Offices, it is likely that these individuals have developed a wide network among the very institutions that they are supposed to audit. This network is likely to include also friendships. The impact of this on the actions of the Auditors-General can be discussed, but in order to secure the autonomy and objectivity of state audit, an alternative would have been to widen the geographical recruitment base also to other regions in the country. The SNAO has indeed two (previously three) regional offices outside Stockholm (Jönköping and Uppsala), but the auditors at these offices only work with financial audit, not performance audit. Some of the problems that arose in 2016 were related to the networks of the Auditors-General and how these networks had affected the autonomy of the SNAO (see Axberger).

In general, the Swedish Parliament has been reluctant to influence the work of the SNAO, out of respect for the autonomy of this institution. As this study shows, however, the profiles of the Auditors-General have changed over time, indicating that these appointments have been used to some degree as a tool to secure the quality of state audit. In the Swedish case, this has been important in particular given the recurring criticism facing the SNAO through the years since this was formed in 2003. In a model from 2014, also building on the Swedish case, Bringselius (2014b) argues that the profile of the Auditor-General will affect how he or she interprets the role. When the Auditor-General has the profile of an expert, he or she will tend to focus on the details of the audit work and see his or her signature on the report as representing a personal guarantee of its quality. When the Auditor-General has the profile of a general manager, however, he or she will take a more distanced position to the audit work, allowing the auditors more extensive professional discretion. Instead, focus will be on administrative development and developing external relations. The signature on reports is then seen as symbolic. See Table 4.

Table 4. Two interpretations of the role of the Auditor-General. Translated from Bringselius (2014b, p.132)

	<b>The Auditor-General as an expert</b>	<b>The Auditor-General as a general manager</b>
<b>Primary basis for appointment</b>	Experience from the audit profession or similar assignments	Experience from positions as a general manager
<b>Primary role</b>	Developing and controlling the audit work and its output	Developing and controlling operations on an administrative level and developing the external relations of the SNAO
<b>Signature in audit reports</b>	Personal guarantee for the quality of audits	Symbolic, representing the institution

As we have explained, during the first years after the SNAO was formed, auditors at the SNAO complained that they had very little influence on the audit work, as the Auditors-General were involved on a very detailed level. Today, this kind of criticism is less common and an explanation may be the changes pointed out in this study, meaning that the Auditors-General today are more of generalists than specialists.

## Conclusions

This article shows that securing the autonomy of the Supreme Audit Institution is only one of several requirements, when attempting to secure the legitimacy of state audit. Another important aspect is what type of competence is required among both auditors and the Auditors-General. This article has examined how and why the profiles of the first ten Auditors-General at the Swedish National Audit Office (SNAO) have changed, over the period 2003–2015. The review shows that the profile has changed from that of a specialist to that of a generalist and that qualifications generally have increased. We have outlined five possible explanations. These show how changes to the qualifications of the Auditors-General may aim at increasing the quality, autonomy, legitimacy or impact of state audit, or to improve the internal organizational climate. In all these areas, the SNAO has been subjected to criticism. Findings indicate a more general change of discourse in state audit, where focus is shifted from autonomy issues to issues of quality and competence. In particular, we note, that the profile of the Auditor-General is likely to affect what kind of role he or she takes within the SAI, building on a framework suggested by Bringselius (2014b).

Also events in 2016, when disclosures by a major Swedish newspaper lead to the resignation of all three Auditors-General have been discussed. This indicates that top qualifications are actually no guarantee for professional behaviour or good judgement. This further complicates the issue of how to find an

Auditor-General who can mantle the extensive powers connected to this position in countries such as Sweden.

In the future, we hope to see more research on why individuals with different backgrounds are appointed Auditors-General in different settings and at different points in time. We also hope to find more research on the role-shaping of the Auditors-General in internal and external relations.

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