



Citizen approach in audit work
– international comparative survey

National Audit Office of Finland
Summary of International comparative survey



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An international comparative survey on citizen's approach in audit work
has been conducted in the National Audit Office of Finland.

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Key words:

openness, citizen's approach, transparency, effectiveness

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1 Introduction

The National Audit Office of Finland (NAOF) has conducted an international comparative survey concerning how citizens can be taken better into account in the work of an audit office (Supreme Audit Institution). It decided to launch the survey because citizens are one of the stakeholders on which its vision is based, according to the strategy for 2009–2012 that was approved by the NAOF in 2009. Other stakeholders are Parliament, the Government, government agencies and staff.

The survey sought to determine what citizens in the NAOF's strategy could mean and how more attention can be paid to citizens' interest in the work of an audit office. This is referred to in the survey as taking a citizen approach.

1.1 Strategies and visions in public administration

Strategies have been described as paths between an organisation's activities and tasks and its vision. A strategy can be viewed conceptually as a road leading to an organisation's objectives and goals. The objective of a shared vision is to create a shared picture of the future.¹

Strategic thinking models and describing visions have their origin in business management. In public administration they are applied in order to ensure and strengthen the legitimacy of an organisation's activities. What is at issue is the ability to meet people's changing needs in order to find a solution to the legitimacy and financial crisis faced by public administration. It is not so much about efficiency, but more about the sharing of information between politicians, civil servants and citizens. Every instance in public administration should be able to justify and provide grounds for the necessity of its existence, since the usefulness of public funding cannot be measured in terms of turnover created by customers or good financial results.²

¹ *Strategian jäljillä, 2009, pp. 9–10, 34.*

² *Strategian jäljillä, 2009, pp. 26–29.*

1.2 Objective of the survey

The survey compares audit offices (SAIs) in the EU member states and certain OECD countries regarding whether they take a citizen approach in audit work and, if so, in what way and to what extent.

The objective of the survey is to strive to develop the audit work performed by an audit office by drawing attention to good practices that may be observed in other countries. On the basis of the survey the intention is also to present practical recommendations concerning principles for taking a citizen approach in an audit office's activities and how citizens can be taken better into account in the audit work performed by an audit office.

The survey was supervised by Assistant Auditor General Esa Tammelin and was conducted by Senior Auditor Hannele Isola-Miettinen. Marion Zosi, an intern, assisted in the survey.

2 Method

When the survey was planned, the decision was made to use comparative benchmarking. Besides being a method, benchmarking has been described as part of the audit work of an audit office in documents pertaining to the standardisation of audit offices' work. The Lima Declaration, published by the International Organisation of Supreme Audit Institutions (INTOSAI), points out that the international exchange of experiences is an important part of audit work.

The comparative survey is based on three different sources of information. Concepts and meanings related to a citizen approach are examined on the basis of 1) the literature. This includes 1a) research literature. The survey attempted to draw from research literature a picture of what principles have been applied in discussing a citizen approach and how it has been conceptualised. Has research literature discussed a citizen approach from the viewpoint of audit offices? Another type of literature that was studied is 1b) official sources in the public sector. These were examined to find out what principles and perspectives have been applied in discussing a citizen approach in development practices in public administration.

The objective in examining the literature was to determine, within a limited framework, what a citizen approach means both on a conceptual level and in practical development work in the public sector. Since the survey primarily concerns the work of audit offices, the standards that have been adopted by INTOSAI have special importance in defining the term. The point of departure in benchmarking was that one can learn from operating models that have been observed to be good practices, and these can possibly be applied on a practical level. Benchmarking is used in developing public administration. According to the International Institute for Democracy and Electoral Assistance (International IDEA), Democratic practices can be compared but not prescribed.³ The fundamental question is how audit offices have taken the democracy perspective and strengthening democracy into consideration. The role of an audit office has often been described by saying that an audit office is part of the foundation of a democratic system and its transparency, in which the legislature prescribes ad-

³ *Assessing the Quality of Democracy, 2008, p. 7, in Assessing the Quality of Democracy. A Practical Guide, (Beetham, David, Carvalho, Edzia, Landman, Todd, Weir, Stuart), International Institute for Democracy and Electoral Assistance, 2008.*

ministrative tasks, administration performs these tasks and an external auditor produces independent and objective information concerning administration's activities.

2.1 Survey and its objective

A second source of information in the survey was a survey. A questionnaire was prepared using Webropol software in order to collect information from audit offices in the EU member states and certain OECD countries concerning a citizen approach in audit work. The theoretical assumption in posing questions was that audit offices' status and tasks are an integral part of a constitutional system of supreme state organs.⁴ From this institutional starting point the discussion proceeds critically towards a citizen approach.

In the survey theoretical principles as well as problematics based on practice were given concrete form in separate questions. These were intentionally phrased loosely so that respondents in different countries' operating environments could answer them. The content of the term "performance audit", for example, is by no means identical in different countries. Consequently no attempt was made to define this or other terms. The survey mainly sought to find out what a citizen approach is understood to mean.

The survey was not intended to find out the preconditions on the basis of which individual citizens can possibly influence the audit work of an audit office. In a theoretical sense this means citizens' possibilities to participate in producing audit data, focusing audit activities and even its content. The objective of the survey was to produce information on a practical level regarding audit offices' attitudes concerning citizens' possibilities to participate or in what way citizens can influence matters. The survey asks whether a country has general or special legislation on the basis of which citizens have the right to obtain documents and information concerning an audit office. It also asks about audit offices' measures aimed at considering and promoting citizens' interest, such as whether an audit office has included a citizen approach in its planning and strategy documents. Planning and strategy documents are audit offices' internal strategic management documents. The assumption is that, on the basis of an audit office's planning and strategy documents, a citizen approach is incorporated into

⁴ Powers, 1997, p. 45.

an audit office's core functions. The survey enquires broadly and on a general level about audit offices' operating models and practices that allow an audit office to promote a citizen approach - whatever it may mean in different practices - in regular audit work.

A key objective of the survey was thus to consider critically audit offices' relation to their operating environment, i.e. citizens as stakeholders and end-users. The survey also takes a critical look at whether there are preconditions for citizens' active participation in the work of an audit office.

2.2 How the survey was conducted

The questionnaire was sent to audit offices (SAIs) in the EU member states and certain OECD countries in November 2009, with the request that answers be returned by 15 December 2009. Reminders were sent to audit offices in January 2010. By the middle of February half of the audit offices included in the survey (18 out of 36 countries) had answered and returned the questionnaire.

The survey was conducted using Webropol software. Some answers were returned in the same way and some by e-mail.

Answers were analysed with certain reservations. Since this was an international survey, responses were to some extent incommensurable. Conceptual differences are a typical problem in international surveys. For instance, even though the term "citizen approach" was defined in the introduction, it is used with many different nuances in the literature.

Answers and feedback were analysed in spring 2010. The survey is published in Finnish and key parts in English. The English version has been sent to the audit offices that have participated in the survey.

TABLE 1. LIST OF COUNTRIES FROM WHICH RESPONSES WERE RECEIVED

EU member states:	OECD member states:
Bulgaria	Australia
Czech Republic	Canada
Denmark	Iceland
Germany	Norway
France	Switzerland
Greece	
Cyprus	
Hungary	
Malta	
Slovak Republic	
United Kingdom	
European Union / European Court of Auditors	

2.3 Interviews and discussions regarding projects under way

The survey was supplemented with 3) interviews and discussions regarding projects. Interviews were conducted with researchers in the field, representatives of NGOs and people from the parliamentary community. The objective of interviews was to collect views and ideas from different groups concerning the theme of the survey.

During the survey several occasions were attended in connection with projects aimed at promoting a citizen approach in public administration. Through its activities and occasions the Finnish Parliament's Information Society Group has particularly shed light on the importance and timeliness of the theme as well as its international dimension. Within the framework of this and other projects it has been possible to monitor discussion on the subject and to talk about timely issues with experts in different fields. In the course of the survey it also became clear that discussion conducted and heard within the framework of projects, with participants from many different sectors of society, enriched the survey perhaps most of all. Developing democracy and promoting citizen participation using the infor-

mation society tools is a different matter requiring different rules compared with similar projects before the information society era.

3 Citizen approach as a term

A number of projects have been launched nationally and by international organisations at the regional level with the clear objective of taking citizens into account better in public administration. The emphasis is on active citizenship and providing opportunities for citizens to participate directly in public administration activities in one way or another. Utilising electronic media has been viewed as a key means of participation. In public administration a citizen approach has been adopted in which modern information technology plays an essential role.

3.1 International cooperation among audit offices - INTOSAI

Cooperation and standardisation work among audit offices takes place within the framework of the International Organisation of Supreme Audit Institutions (INTOSAI). According to the Lima Declaration, which was published by the organisation, *"the demands of the Lima Declaration are not satisfied by an SAI achieving independence; this independence is also required to be anchored in the legislation. For this, however, well-functioning institutions of legal security must exist, and these are only to be found in a democracy based on the rule of law."*

The Lima Declaration is by nature the Magna Carta of public audit. It emphasises that democracy (representative democracy, other means of democracy) is essential for real independence.

INTOSAI's Professional Standards Committee has arranged the organisation's standards according to the following hierarchy:

- the first level consists of INTOSAI's basic principles (the Lima Declaration)
- the second level consists of basic requirements that have been set for audit offices' activities,
- the third level consists of fundamental principles that must be taken into consideration in conducting audits,
- the fourth level consists of audit guidelines that elaborate, elucidate and spell out basic principles of audit work so that they can implemented in daily audit work.

3.2 Bottom up approach/method in audit work

INTOSAI's standards and guidelines contain points that assume that audit offices pay attention to citizen's interest. For example ISSAI 3000 (Standards and guidelines for performance auditing based on INTOSAI's Auditing Standards and practical experience) presents analytical methods and approaches to performance auditing and is part of the fourth level of INTOSAI documents, audit guidelines and implementation guidelines.

Performance audit has traditionally adopted a top-down perspective, concentrating mainly on the requirements, intentions, objectives and expectations of the legislature and central government. Instead of the traditional top-down perspective and method, the standard calls for a bottom-up perspective. ISSAI 3000 points out that in some countries it is also possible to add a client-oriented perspective with a focus on service management, waiting time and other issues relevant to the ultimate clients or consumers involved. This might be viewed as an interpretation of the audit mission in order to meet citizens' interest in having SAIs focus on problems of real significance to the people and the community - a kind of bottom-up perspective.⁵

According to ISSAI 3000, one must keep in mind that performance audit reports are not written only for those who have special knowledge. Audit reports are also written for those who need more information and so that readers can get a better understanding of the activities that reports concern. The better an audit report conveys information, the more value audit work can be considered to add. Audit reports that convey information in an understandable way strengthen an audit office's openness and transparency. Taking a citizen approach requires that an audit office take openness and transparency into consideration in its activities.⁶

⁵ ISSAI 3000, "Standards and guidelines for performance auditing based on INTOSAI's Auditing Standards and practical experience", pp. 27–28.

⁶ ISSAI 3000, pp. 71–72.

3.3 Stakeholders: end-users/consumers and citizens

The draft appendix to ISSAI 3100 (Performance Auditing Guidelines: Key Principles Appendix, endorsement version) draws attention to the stakeholders that form performance auditing's operating environment. This includes the general public, the legislature, the government and the entities that are audited. According to the draft appendix, "The democratic principle is based on the public's right to hold governments accountable for their actions through general elections. In order for this principle to have significance, the public needs information on how public resources are spent and how public services perform. By providing objective and reliable information on these issues, performance auditing contributes to transparency and accountability."⁷

Key terms used in auditing, such as accountability, are complex and context-dependent. In defining terms one must consider their typical operating environment. For example, the focus on accountability has even been questioned in INTOSAI's standards, because in certain cases, such as performance audit with a problem-oriented approach, it tends to limit the perspective and scope of an audit - as well as an auditor's creativity and professionalism.⁸ This is apparently more about breaking with tradition and the problem of defining terms rather than an obstacle hampering an audit office's audit work.

The survey strives to place accountability in the broader context of representative democracy and citizens' possibilities to participate. A key question is this: How commonly and widely do audit offices take a bottom-up or citizen-oriented approach as mentioned in the ISSAI standards?

In the framework of representative democracy, institutional accountability is mainly linked to how citizens can hold political actors, including representatives elected to the legislature, responsible for their actions on the basis of the information they receive. Problems involved in traditional representative democracy, such as low voter turnout in elections, require the strengthening of citizens' possibilities to participate. In the literature this is usually referred to as deliberative democracy. One of its key objectives is to supplement traditional representative democracy. The prerequisite for achieving the idea of deliberative democracy is information that is accessible and the general implementation of the principle of openness in

⁷ INTOSAI, *Appendix to ISSAI 3100, endorsement version*.

⁸ ISSAI 3000, p. 28.

public administration and decision-making. Deliberative democracy emphasises citizens' direct participation.

The survey discusses preconditions for citizen participation particularly in the work of an audit office. This largely concerns the relationship between accountability at the institutional level and at the level of individual citizens. Individual citizens' participation can be viewed from different perspectives: strengthening citizen-oriented democracy, participation in evaluations or for instance consumer participation through complaints according to the philosophy of consumerism.

The survey evaluates the means that could be used to strengthen citizens' actual possibilities to participate.

International standards for audit offices draw attention to an approach/method that is more citizen-oriented. Such a bottom-up approach or method plays a smaller role in INTOSAI's standards than citizens' interest in EU or OECD projects, however. In standards stakeholders have been considered more in terms of information flows and reporting. Nevertheless, in development work attention has been drawn to citizens' interest and citizens as a source of audit ideas particularly in connection with the development of performance auditing standards. Such an approach does not appear to have been mainstreamed in INTOSAI's standards, however.

The survey also takes a critical look at the utility of citizen participation: is citizens' direct participation necessary? What could citizens' direct participation mean in practice? Does public administration have the means and resources to meet challenges related to a citizen approach? The survey surveys norms and practices on the basis of which a citizen approach has been discussed or adopted by audit offices. A key source in this respect is the international survey described in section 4 together with the analysis of results.

4 Conclusions

The survey examined the concept of a citizen approach and how citizens are taken into account by audit offices in various countries. The survey included a review of the literature, an international survey and interviews. The objective of the comparative approach was to obtain information on the role, significance and function that audit offices give to a citizen approach in audit work (planning, methodological choices, reporting).

One difficulty in analysing responses to the questionnaire that was prepared for the survey was that a citizen approach, as well as other terms in the audit field, can be given many meanings. This is a typical problem in international surveys.

The concept of a citizen approach

The survey defined a citizen approach as achieving interaction with citizens in different ways and allowing citizens to influence the content of the audit work performed by an audit office.

The definition of a citizen approach also has a methodological dimension. From the viewpoint of audit work (performance auditing), it means using what is referred to as a bottom-up method. Such a method has been discussed in the International Standards of Supreme Audit Institutions (ISSAI) and related development work.

A citizen approach is a challenge for public administration in general

On the basis of the responses received in the survey, one can immediately observe that a citizen approach has not become common or mainstreamed among audit offices. Such a survey is important because it draws attention to citizens' interest in audit work and the role of an audit office in a constitutional system. It also makes it possible to observe and consider good practices in other audit offices. In research as well as national and international development work in the field of public administration, citizens' interest has been viewed as a key challenge in policy-making. In OECD reports citizens' interest has an economic foundation. The refining and utilisation of public information production has been viewed as a competition factor.

General comments on a citizen approach in audit offices' work

According to the responses received in the survey, audit offices' status in relation to other supreme state organs and particularly the legislature is quite similar in the EU member states and OECD countries. A key feature is that audit offices are relatively independent of the legislature and government. There are of course differences. In some cases the legislature may directly influence the tasks of an audit office and the focusing of audits. On the other hand some audit offices have a higher legal status than others. A second feature is that audit offices operate in their own field as part of the system of supreme state organs and part of the system of representative democracy. The functioning of their role largely depends on the functioning of representative democracy and the openness of procedures in the legislature. If discussion of audit work takes place in closed committee sessions in the legislature, for instance, this weakens citizens' possibilities to receive information regarding the use of public funds.

Direct democracy or citizen participation has been suggested as a means to supplement representative or indirect democracy. This means that citizens should be able to contact public authorities or even influence them directly through different channels. Several projects with this objective are currently under way. The intention is to take advantage of information society tools in strengthening democracy. In a modern information society democracy can be strengthened using the latest technologies: e-participation, e-democracy and modern interactive technologies. The biggest fear in projects is whether electronic tools will remain technical solutions rather than channels supporting democracy and direct participation.

Audit offices' information production

The increasing dissemination of public information is also meant to strengthen democracy. The idea is that disseminating information increases civic competence, and refining it will provide a competitive edge. One thing that supports direct democracy is modern communications technology and the Internet. On the basis of the literature and practical development work, a key observation is that technology does in fact support direct democracy. The problems that stand in the way of direct democracy are connected to will, the administrative culture or constitutional law.

From the viewpoint of an audit office's audit work, it makes a big difference how horizontally and vertically comprehensive this work and information production are with regard to the use of public funds and the activities financed with them. It is also essential whether an audit office's

audit work with its different forms, approaches and methodologies comprehensively covers the functions to which public funds are applied. The methods and approaches that are used in audit work are more important than how it is formally organised. A significant methodological solution is the use of a uniform method (as in Germany) and strategic choices in which a citizen approach is the methodical point of departure.

Formal organisation does appear to have significance in establishing functions. According to the responses received in the survey, the use and systematic utilisation of citizens' feedback and contacts in an audit office's work have been improved by organising functions that support this.

A citizen approach in strategy documents

As a rule most audit offices' official documents have little to say about a citizen approach. The work of an audit office, like the work of public authorities, is generally based on legislation or guidelines. Systematically taking citizens' interest into account in the work of public authorities or in audit work may actually require that attention is paid to the matter not only in the organisation of an audit offices' activities but also in official norms. A citizen approach in the work of an audit office is a concept with a fluid and unestablished content. In some audit offices (for example in Hungary) internal guidelines call for a separate organisation that is responsible for tasks associated with citizens' interest. The National Audit Office in the UK, on the other hand, has officially stated in its strategy that it will pay attention to different parts of the country and different groups of people and their needs in audit activities, for example in public service delivery.

Even if audit offices' strategic documents do not specifically mention a citizen approach, audit offices generally pay attention to citizens' interest in a number of ways. Practices vary. Two separate dimensions can be identified in this respect:

- 1) A proactive approach, meaning that an authority systematically strives to consider stakeholders' special characteristics such as social diversity in service delivery.
- 2) An approach that expects citizens to be the active party and take the initiative in contacting authorities.

Citizens' possibilities to influence the content of audit work

On the basis of responses, the majority of audit offices have arranged possibilities for citizens to give feedback and make complaints or propose

audit topics, for example. Allowing citizens to propose topics has not become an established operating model in audit offices, however. Responses suggest that the idea of allowing citizens to influence audit work was considered somewhat strange. The point of a citizen approach is to allow citizens to influence matters. It is in fact a precondition for active citizen participation. In the literature this has been studied by auditing service systems in which citizens have participated, for instance.

On the basis of responses some audit offices do not accept proposals for audit topics from citizens. Those that do note problems regarding the content of proposals and remark that proposed audit topics do not always fall within their sphere of competence, for example. Even if proposals are relevant and appropriate, audit offices may not consider them because their activities are already planned, organised and budgeted. Responses suggest that audit offices' organisation often lacks the flexibility required to meet the demands of a responsive civil society.

Citizens' participation requires preparation and resources

If audit offices wish to strengthen citizen participation and, for example, ask citizens to submit proposals for audit topics, they must be prepared both operationally and organisationally to receive contacts and proposals. If citizens' direct participation is not arranged properly and if proposals for audit topics are not acted upon, this leads to frustration among citizens, according to experience and research. If audit offices wish to promote a citizen approach actively, they must make proper preparations. At many occasions where citizen participation or direct democracy has been discussed, people have noted that citizens' desire to participate has surprised authorities. Authorities have not had adequate resources to respond to the challenges this task presents.

How do audit offices take into consideration citizens' feedback in their work processes (planning, preparation, choice of a method/approach, audit process, reporting)? The consideration of citizens' feedback in audit offices may be based on legislation and in some cases a special unit may exist to study and evaluate proposals. Most commonly audit offices take proposals into consideration in planning documents. Auditors may also study proposals' relevance in the course of audits and possibly expand the scope of an audit on the basis of proposals. According to responses, most audit offices utilise citizens' proposals either in an organised way or informally.

One problem in taking a citizen approach is the flow of information between an audit office and civil society. This was pointed out in responses to the questionnaire and also in interviews that were conducted for the

survey. Citizens or NGOs do not know enough about audit offices' tasks, and as a result contacts, feedback or proposals for audit topics are likely to fail. One task of an audit office could be to evaluate its own activities and tasks critically in relation to civil society and to increase openness from the viewpoint of civil society and citizens.

Good practices with regard to a citizen approach vary. Taking citizens' proposals into account either on the basis of legislation or less formally has not been mainstreamed by audit offices. In most projects aimed at developing modern public administration and policy-making, emphasis has nevertheless been placed on stakeholders' interests and interactive communication. Among audit offices interactive communication is still more or less an ideal, however. According to responses, only one audit office always answers enquiries received from citizens.

Language and the understandability of audit reports

The main principle in audit offices is that they publish reports in a country's official language or languages. Shorter versions or summaries are sometimes prepared in "second languages" or in English. On the basis of responses, English appears to be Europe's "lingua franca". As a rule audit offices do not consider language as an obstacle to understanding audit reports or audit findings. As a result of globalisation and regional integration, multiculturalism and attention to minority languages are becoming more important, however. audit offices do not generally view special terms or "audit jargon" as an obstacle to understanding the content of audit reports. audit offices believe that the language used in audit reports is understandable. With regard to a citizen approach, however, one must make certain reservations concerning the understandability of audit reports. audit offices use some terms in special senses, or in other words professional jargon that citizens may not understand. Officials in one sector may not understand the sense in which officials in another sector use certain expressions. What is important is not just literacy but understanding the meaning of terms in a text. Explaining what "effectiveness" means is hard enough even for an experienced auditor.

On the basis of the responses submitted by audit offices, language and the understandability of reports are not really the problem; the real problem is that citizens are not interested in the results of audits conducted by audit offices. This finding should lead to a discussion of why citizens are not interested in audit offices' work, which examines how the taxes and charges paid by citizens are used. Should audit offices consider the pertinence of audit topics particularly from the viewpoint of producing rele-

vant information socially and from a civil society perspective? Does the lack of interest reflect the kind of language used in reports? Is it possible that not even an educated reader can understand the senses in which terms are used in a text, such as accountability or effectiveness?

Access to information and transparency

Taking a citizen approach in the work of an audit office has not become widely established or even widespread. Access to audit offices' documents and information has been ensured through general or special legislation. On the basis of responses, in relation to other authorities, access to information is narrower in some audit offices, owing to the nature of audit work. The main principle is that audit reports are public unless the information they contain is confidential on the basis of legislation. An INTO-SAI standard requires that audit offices operate within a legislative framework that implements transparency and accountability.

The handling of reports issued by audit offices generally takes place in the national parliament or its committees. Committee handling may make the consideration of reports in parliament more effective. One drawback from the viewpoint of citizens is that discussion in closed committee reduces openness, thereby hampering broad and open social discussion. If the handling of reports takes place in committees, an essential question is whether committee handling and information are open. If they are not, this weakens civic competence and citizens' possibilities to participate in social discussion concerning financial issues.

Projects aimed at strengthening a citizen approach

On the basis of responses the survey concluded that audit offices have not conducted research or studies regarding a citizen approach. One audit office answered that members of parliament are the most important channel through which citizens' viewpoint is conveyed to an audit office. In the United Kingdom the National Audit Office has taken citizens' interest into account with the help of a special strategy. For this purpose the NAO has published a methodical guide to ensure that citizens' interest receives attention in all spheres of audit work.

Most audit offices have not made efforts to strengthen a citizen approach through research or studies. The main principle according to responses is that citizens' interest is conveyed to an audit office through the national parliament and the system of representative democracy. Communication primarily appears to be one-way, with audit offices producing in-

formation, although technical systems that would allow interactive communication are available. In the UK the NAO has an active and consultative strategy for taking citizens' interest into account.

Disseminating information

On the basis of responses, some audit offices offer broader information on audits on their websites. Membership of the European Union has stimulated the member states to provide information on European institutions and their work online. Some audit offices provide broad information on regional and international audit bodies on their websites. This is important for a citizen approach partly because audit offices have adopted numerous international standards and guidelines that influence their work to a greater or lesser degree.

Secondly, citizens in the EU member states should be informed of the work of the European Court of Auditors and its audit results because they ultimately finance the EU's activities through their own national budgets. Responses indicated that audit offices rarely mention their counterparts in other countries on their websites. Such a practice could open a link that would allow citizens to see what topics are being audited by audit offices in other countries and possibly even compare results.



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