

SUPREME AUDIT INSTITUTION' PRACTICE IN THE BALTIC SEA REGION

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Abstract. Currently there are very few researches on the public sector auditing and none focusing on the comparative analysis among the Supreme Audit Institutions (SAI) of the Northern and Central-European countries. This paper aims to examine the external audit practice among the Baltic Sea Region countries. The task was carried out by conducting the content analysis of the publicly available information on the functioning of the corresponding supreme audit institutions. Overall SAIs in the Baltic Sea Region are established based on the monocratic and collegial functional models. Almost all of the examined SAIs perform three types of audit –regularity, compliance and performance audits. This paper indicates that among the Baltic Sea Region countries the Supreme Audit Institutions are some of the most coherent in their practice and the overall functioning principles with slight differences which can be attributed to their historical establishment, as well as the chosen functional model of the audits institutions. The paper indicates a space for further research in the field of the SAI functional model's impact on the accountability system.

Key words: supreme audit, accountability, oversight, governance, performance.

JEL code: H83

Introduction

Supreme Audit Institutions (further in text SAIs) are a corner stone for accountability within the public system and ensures the functioning of any democratic state, which can increase impact on the performance of both the formation and use of public resources, and thus is utmost important (Otetea, Tita, Ungureanu, 2015). In the most cases, the supreme audit institution audits the government offices and agencies under the central government. These institutions both provide the executive and legislative powers with an independent inside information on the implementation of the government policies as well as they provide the citizens with an independent information which may help them hold the central government accountable with the help of the vertical accountability mechanism – public elections (Bringselius L.,2011). The International Organisation of the Supreme Audit Institutions SAI is an integral part of every state which defines the functioning of the public accountability system for helping reach the broader good (ISSAI,2013). The Audit institutions can pursue truly independent audits only if they are independent from any political influence (INTOSAI,2001, INTOSAI,2011).

Currently there is a lack of information on the functioning of the SAIs and their role in the overall public accountability system in the Northern and Central-Europe as well as on their

place and differences in the countries of the Baltic Sea Region (BSR). The BSR is believed to be one of the most dynamic regions in Europe totalling at 85 million people (17 % of EU population) and overall high human development index(EUBSR,2017). Taking into concern these factors, it is clear that the overall tasks for reaching of the overall prosperity of each and every country must include the establishment of a sound public financial management which is possible only if a common understanding about the functional purpose and role of an effective yet independent external audit institution is present. The aim of the paper is to examine the external audit practice in the BSR in order to underline the similarities and differences of the selected supreme public audit institutions, as well as to investigate the current public audit practice in Latvia. The tasks of the paper include: 1) defining the public accountability framework, which defines the functioning of supreme audit institutions; 2) investigating the existent public audit functional models; 3) comparing the functional basis of the supreme audit institutions in the BSR. 4) offering recommendations for further research. The chosen research methods include analysis of the publicly available information on the functional and organisational principles and statistical data of the SAIs in the BSR.

Limitations of the research: the countries of the BSR are considered as the EU countries bordering the Baltic Sea. Although at present the Germany case is not analysed to a larger degree. This is due to the fact that the overall public governance system of Germany is substantially different from the rest of the observed countries due to its con-federative nature and the fact that the German *Rechnungshof* or the Federal Court of Audit consists of multiple independent regional branches and that it functions upon largely different organizational principles than the rest of the audit institutions which are under the focus of this paper. This research offers an overview of the functioning principles and the main differences between the supreme audit institutions of SAIs of Estonia, Latvia, Lithuania, Poland, Denmark, Sweden and Finland.

The Functional Principles of SAIs

The SAIs may be defined along their model of functioning. The three major models are the Westminster model, the Napoleonic model and the Collegiate. Each different model has stronger ties to a different institution: the Napoleonic to the judiciary, the Board to the legislator, and the Westminster to the executive (EIF, 2014).

Under the Westminster model, which is also known as the audit office and monocratic model, the SAIs (National Audit Offices) are run by the Auditor General and are closely linked with the parliamentary accountability system while mainly focusing on the value-for-money financial audits. Under this system the authority and the responsibility is bound to the auditor general (or President) personally rather than the institution with some occasions when the authority to some level is shared with the subdivisions (Noussi, 2012). The President is elected for a fixed or non-limited term while his independence is further emphasized by a broad mandate to choose the staff unilaterally and to submit budget requests to the Parliament directly independently of the government. According to this model, the SAIs report on the annual accounts of all

government agencies and public bodies and on their use of funds is granted by the Parliament. The reports and the following recommendations are submitted to the Parliament via the Public Accounts Committee (PAC). Under this model, the SAI has to have a close working relation with the PAC. Accordingly, there ought to be a proper mechanism whereby the Government is required to respond to the PAC on the implementation of the recommendations produced by the SAI. In some occasions, the Auditor General may take the role of the Comptroller General, which includes the ex-ante authorisation of Ministries of Finance funding requests based on the acquired assurance that they are within the limits approved previously by the Parliament (DFID, 2004).

Meanwhile under the Judicial also, known as the Napoleonic model, the SAIs are known as the Courts of Audit or the Courts of Account (Noussi, 2012)– independent institutions which are neither subordinate nor obliged to report to neither the Government nor the Parliament. The President of the Court usually is chosen from within Members of the Court for a non-limited period of time. The functioning of the courts is mainly focused on the legality audits while the auditors (the judges) have the right to sanction the public officials or to grant discharge (Transparency International, 2013). The Court of Audit (or Accounts) is a self-standing public body which deals only with financial matters while its main focus is on verifying the legality of the Governments' transactions. The above mentioned reasons define why often in the corresponding public accountability system there is no Public Accounts Committee and the follow-up on the Courts activities is rather limited (Noussi, 2012).

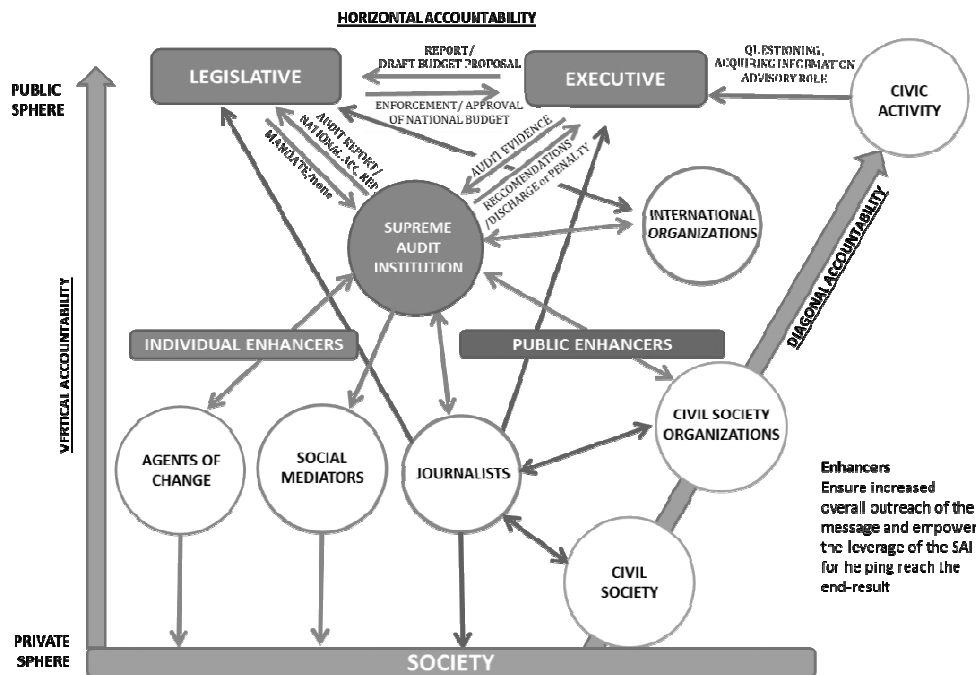
The SAIs functioning according to the Collegiate (or Board) model have multiple member governing board, which takes decisions jointly with the collegially elected head President. The members of the Board are elected for a fixed term by the Parliament. The audit work may be

further split into subcommittees, in which the decision making follows the same collegiality principles. Similarly to the Westminster model, under the Board model the auditors do not have legal rights to penalize the public officials. The SAIs in most cases are a part of the parliamentary accountability system and have close partnership with the PAC(Transparency International,2013).

Role of SAIs in the Accountability System

On the one hand, the SAI is tasked with the objective of advising on the functioning of the public policies and/or exercising penalizing functions and ensuring the horizontal accountability throughout the public sector. On the other hand, the SAI serves the needs and

mandate of the citizens, which has been acknowledged by the ISSAI 12 stating that not only do SAIs need to add value to society and make a difference to the lives of citizens but also that SAIs need to demonstrate ongoing relevance to citizens, parliament and other stakeholders to hold government and public accountable(ISSAI, 2013). The overall accountability system landscape, in which the SAIs are functioning, revealed in the SAI-centric Interrelation Accountability Connection map (Fig.1), includes a variety of different public and private sector entities and a set of interrelation paths. The exact positioning of the SAI, however, closely depends on the chosen functional model of the specific public audit institution.



Source: author's created based on WBI, 2015

Fig. 1. Universal SAI-centric Accountability Connection map

As it can be observed, the overall accountability landscape includes not only horizontal, but also vertical as well as diagonal accountability mechanisms with the separate entities, institutions and organizations as well as parts of public having their place as say within it (WBI,2015). The main institutional publics for an SAI within the horizontal accountability level are the Legislative and Executive (including the auditees) bodies with which it holds close and

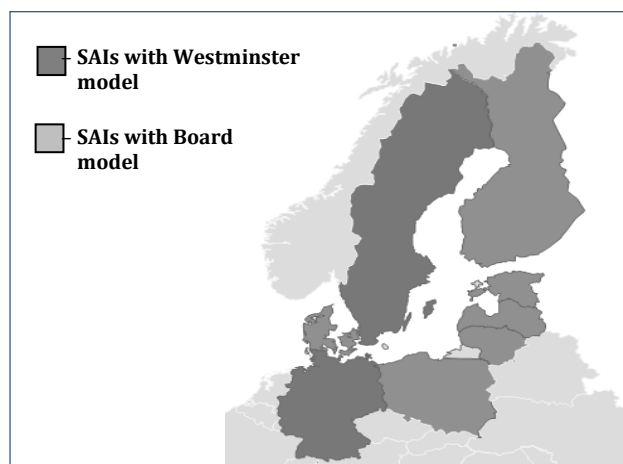
formally bound two-way communication ties. The international organizations function as the informational/advisory bodies for both the Legislative and the SAI. At the same time, SAIs can benefit from non-formal relations with the individual (agents of change, social mediators) and public enhancers (journalists, civil society organizations, civil society)(ISSAI,2013). The diagonal accountability allows for the civil society organizations to provide its resources and

expertise by participating in public working-groups or other formal consultative meetings to fulfil the semi-public tasks mandated by the Executive. Eventually, the general society learns the necessary information from the enhancers and thus is enabled to fully exercise their vertical accountability powers via electoral power(WBI,2015).

Research results and discussion

1. The different types of SAIs in the BSR

Despite the clear differences among the existing SAIs functional models, in reality the SAIs employ mixed type models. Therefore, the SAIs may be categorized according to their main characteristics according the three ideal types.



Source: author's compilation

Fig. 2.SAIs according to their model of functioning

The SAIs in the Baltic Sea Region hold many similarities since most of them have chosen similar institutional basic principles. When comparing the SAIs according to their distinct characteristics of any of the three dominant SAI functional models, it can be observed (Fig.2) that the majority of SAIs in the BSR pursue the *Westminster* or *monocratic* model with only two exceptions – the SAI of Germany (Bundesrechnungshof,2017) and the SAI of Sweden (Santiso,2009), which pursue the *collegial*, also known as the *board model*. In the meantime, none of the SAIs in the sample are pursuing the *Judicial-Court model*.

It can be observed (Table 1) that the overall principles of functioning of the SAIs in the BSR

are similar. When comparing the SAIs according to the overall term of the head of the institution, it can be seen that the overall length of the term among the SAIs with a *Westminster* model range between four and six years with the exception of the SAI of Denmark in which the Head of SAI is appointed without a fixed tenure with the limitation of 70 years as the retirement age – a factor seen as a precondition for securing the independence of the SAI (Rigsrevisionen, 2017). Meanwhile the heads of the both the SAI of Sweden and SAI of Germany, which are following the *Board model*, are appointed for a longer median term – seven and twelve years accordingly(SNAO,2017; Rechnungshof, 2017). The case of the Swedish SAI is somewhat different compared to peer organisations since it is governed by three Auditors Generals. This specific is considered by many, including even the institutions staff itself, a cumbersome obstacle to its effective functioning (Bringselius, L., 2011).

2. Comparison of SAIs of the BSR

When comparing the SAIs of BSR according to the average number of employees (Table 1), the SAI of Poland (1638) and Germany (1250) hold the record, with the second largest group following – Lithuania (370), Sweden (340) and Denmark (270). Meanwhile the SAI of Latvia (180), Finland (140) and Estonia (90) attribute to the third group. The overall number of employees does not in any case represent the performance of the institution, but rather the form it has chosen to follow and corresponds to the overall size of the government in the particular country. For instance, the Polish SAI has approximately 1638 employees and multiple regional offices (NIK,2015), which increases its overall size when comparing with other SAIs of the region.

Table 1

Overview of the BSR SAIs

SAI by Country	Year of establishment	No of Employees (est.)	Term in years of the Head of SAI	Municipality audit
Poland	1919	1638	6	X
Germany	1949	1250	12	X
Denmark	1976	270	indef.	
Sweden	1961 (2003*)	340	7	
Finland	1948	140	6	
Estonia	1918 (1990**)	90	5	X
Latvia	1923 (1992**)	180	4	X
Lithuania	1919 (1991**)	350	5	X

*the year of reforms of the institution

**the year of re-establishment of the institution

Source: author's compilation based on Riksrevisionen, 2017; NIK, 2017; Vkontrole, 2017 Bundesrechnungshof, 2017; Rigsrevisionen, 2017; VTV, 2017; NIK, 2015, Rekvizitai, 2017, LRVK, 2017

Concerning the subordination and independence all of the observed SAIs within the BSR, the authors bared similarities which are clearly representing the common grounds of these institutions. The SAIs of Sweden, Lithuania, Latvia and Denmark report to the Public Accounts Committee of the corresponding National Parliament (Riksrevisionen, 2017; Rigsrevisionen, 2017; Vkontrole, 2017; LRVK, 2017;) while the Polish SAI reports to the *Sejm*, the lower chamber of the Polish Parliament (NIK, 2017). The Finnish SAI, however, is subordinate to and works in close affiliation with the Parliament (WGPD, 2015). The Estonian SAI, on the other hand, is the only institution of the sample in which the auditor general holds similar rights as those granted by law to the ministers (Riigikontroll, 2014).

From the historical viewpoint, the observed SAIs were established on different periods of time and had as well a unique further development. It should be pointed out that the auditing practice in some of the countries was existent long before the establishment of the current republics, for instance, the Kingdom of Poland established the Office of Accounts in 1816 (NIK, 2017) and in the current day Finland a

General Revision Court was established in 1824 (VTV, 2017), but they did not represent the existing form of countries as we know them today. Overall the current national audit institutions have been created whether during the interwar period or after the WWII (Table 1). In this context, half of the BSR SAIs (Polish, Latvian, Lithuanian and Estonian) were established in the interwar period out of which the Baltic SAIs legally ceased to exist in 1940 after the loss of statehood and were to be restored only in 1990s (LRVK, 2017; Vkontrole, 2017; Riigikontroll, 2017). Meanwhile the Polish SAI despite its multiple transformations and systematic burdens continued to function throughout the WWII interim governments and forms of systems ruling under the management of the Soviet Union. Eventually, the NIK regained its former status in 1989 and was granted the same rights and it acquired its mandate under the independent republic. In the meantime, the current day SAIs of Germany, Denmark, Sweden and Finland are inherited from the institutions established in post-war era.

Since all of the SAIs in the BSR are whether monocratic or collegial type of institutions, they tend to perform all three audit types (regularity, compliance and performance) with variable proportions and frequency. The only exception is the Swedish NAO, which according to the legal regulations is tasked with conducting only financial and performance audits with focus on the latter (SNAO, 2002). The Swedish SAI was reinstated in 2003 on the collegial governing principles. Nonetheless, at its first form the organisation carried out performance audits with the focus on the compliance. As a result, in 2010 changes to the regulation were made to enable the SAI to focus its mandate on the three Es – Economy, Efficiency and Effectiveness (Bringselius L., 2011). In the meantime, all of the SAIs except for the Scandinavian SAIs (Denmark, Sweden, Finland) are performing municipality audits (Table 1).

3. Case of the State Audit Office of Latvia

The State Audit Office of the Republic of Latvia (SAO of Latvia) is an independent collegial supreme audit institution obliged with the task of providing evaluation of whether the use of public or foreign resources by the budget institutions, municipal and other derived persons has been assured in a lawful, correct, economical and efficient way, as well as to provide the necessary recommendations to avert the found issues (LRVK, 2016a). The institution is in charge of the external audit of the State run functions and is obliged to report to the Parliament each year on the state and municipal budget execution, and any other significantly relevant revelations (Likumi.lv, 2017). Thereby it can be observed that the SAO of Latvia holds a default discharge mechanism, which seeks for approval of the government's actions for execution of the annual state budget.

The State Audit Office has three functional fields of practice – the financial audit (i.e. regulatory), compliance (i.e. legality) audit and the performance audit. In the same time, the institution is responsible for controlling the use of resources with the EU or other international organisation or institution origin along with any other resource with traceable public interest (LRVK, 2016a).

Among the tasks, the SAO has to follow the practice of informing the auditees about the results of the audits (Likumi.lv 2017). The SAO can also turn to the Cabinet of Ministers to set-up a special task group for evaluation of the audit results. The law prescribes that the latter has to report to the SAO about the actions that have been taken as a result of the work of the task group. According to the legislation, the SAO is free to choose the audited entity, the type of audit to pursue, along with objectives of the audit on a collegial decision by the Council of the State Audit Office (LRVK, 2016a).

Since its re-establishment the SAO of Latvia has been seeking for increasing its professional

capacity through international advice and partnership. This is most evident by the fact that since 1994 it is a member of the International Organisation of Supreme Audit Institutions (INTOSAI), from 1995 – a full-fledged member of the European Organisation of the Supreme Audit Institutions (EUROSAI), while before Latvia's advance of becoming an EU Member State in 2004, the SAO pursued a member role within the Network of the candidate and potential candidate countries and EU Member States SAIs (LRVK, 2017). Since Latvia's accession to the European Union in 2004, the SAO of Latvia is a member of the Contact Committee of the Supreme Audit Institutions of the European Union (LRVK, 2017). Lately, the SAO of Latvia has been pursuing to introduce amendments to the State Audit Office Law. It would enable the SAI to introduce legal measures to initiate legally binding recovery of funds from the guilty public officials (LRVK, 2016b). The authors believe that it indicates of the SAI's wish to introduce a more Judicial model based approach and thus would place the SAI among the SAIs of mixed functional model.

Research conclusions

This paper indicates that the Baltic Sea Region country' Supreme Audit Institutions are coherent in their practice and the overall functioning. There are many similarities among the SAIs in their historical establishment, as well as the type of audits conducted. Among the SAIs of the BSR the Westminster or monocratic model is the most prevalent (in six cases) model followed by the Collegial or the Board model (in two cases). Nonetheless, the existent variety of functional models in the region does not include the Judicial also known as the Napoleonic model.

Historically, many of the sampled SAIs have long-lasting record of existence (even before 20th century), yet they have all gone through extensive reorganisation process, which was also influenced by historical events. As a result, the existent supreme audit institutions of the given

countries can be differentiated according to their period of establishment – into the interwar and post-war period SAIs. The interwar periods SAIs include the SAI of Latvia, Estonia, Lithuania, Poland. Meanwhile the post-war SAIs group includes SAIs of Germany, Denmark, Sweden and Finland. This suggests that in the future research the historical perspective should also be taken into account to verify the hypothesis on whether there are significant relationship between the chosen SAI functional model and other aspects.

The SAIs of the BSR region can also be differentiated by the provided types of audit. Almost all of the SAIs except for the SAI of Sweden (Riksrevisionen) perform three types of audit - regularity, compliance and performance. In the case of the Swedish SAI, the given mandate is focused on performing performance audits. The first mandate of the institution was not clearly implemented (the audit work mainly focused on performing compliance audit), and thus after the structural reforms changes to the regulation were made to enable the SAI to focus its mandate on the three Es – Economy, Efficiency and Effectiveness. Another important factor for the future research is the existence of a municipality audit practice. Out of the examined SAIs, all except for the SAIs of the Nordic countries are performing such type of audit.

The overall length of the term of the head of the SAI can affect the independence level of the leader of an SAI. It is believed that a longer term

may grant greater guarantees to pursue the chosen strategy without worrying about the re-election period. In this regard, the SAIs of Sweden and Germany ensure the longest lasting office time among the corresponding SAIs with a fixed term due to the fact that they are pursuing the Board model. The Danish SAI, however, stand out among the "monocratic SAIs" due to the fact that the head of the SAI is elected for a non-fixed term thus offering an unprecedented level of independence.

On this background, the SAI of Latvia follows a similar approach to the majority of the SAIs of the sample group. Nonetheless the topical amendments to the legal regulations may clearly introduce mixed Monocratic-Judicial model functionality. Another aspect which differentiates the Baltic country SAIs from the rest of the sample group is the fact that their institutional development and legacy was reset until the regaining of the national independence and the following re-establishment of the legal institutions.

The further research should focus on defining the practical implications of choosing a certain type of functional model on the overall performance of the accountability system and its further implications on the performance of the accountability system in a given country. Further on a research on the functionality and its impact on the regional development of the municipal audit should be performed.

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