

Summary of the presentation on the Nordic Supreme Audit Institutions and the United Nations Sustainable Development Goals

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The United Nations General Assembly have in two resolutions emphasized the importance of Supreme Audit Institutions (SAI) function in creating transparency and accountability in relation to an effective realisation of the SDG introduced for the period 2015-2030. The international organization of SAI (INTOSAI) has in resolutions from their conferences (INCOSAI) acknowledge this task concerning SDG.

Traditionally the Nordic countries have followed the UN initiative etc and aspired being a role model in international cooperation and organisations. However, there is no trace of the in the strategic plans of the Nordic SAI of the principle and intentions of two UN resolutions. Three of Nordic SAIs have addressed the SDG in audit reports. Finland has produced three reports and Denmark and Norway have each produced one report, where the conclusions are identical. In Norway and Sweden have the activity concerning UN SDG in relation to assistants to develop SAI in other countries.

To explain why some SAI produce a higher number of audit reports on SDG the author study the SAIs of Germany, Canada and USA that are among the SAIs in world which have produce most reports. This study indicates that a broader mandate, closer and different relation to the parliament and different world view contributes to generating more SDG reports.

By usage of process tracing the presentation shows that the hegemonic audit approached based on the business-oriented adoption of ISA has been an obstacle for a more public sector-oriented audit approach accentuation of transparency and accountability. The presenter of the study recommends that SAI is reorient their strategic audit approach towards their primary audit objective transparency and accountability in the public sector. It requires another professional cognitive consciousness – Weltanschauung – and framing of the audit.